

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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Legislative Document

No. 1311

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H. P. 1087

House of Representatives, March 28, 1977

Referred to Committee on Local and County Government. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Davies of Orono.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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

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

Sec. 1. 30 MRSA § 2227 is enacted to read:

§ 2227. Tax exempt property

Municipal officers in every municipality shall list in the municipal report or cause to be published in the local newspaper annually the real estate property tax exemptions of institutions and organizations, as defined in Title 36, section 652, except for cemeteries and houses of religious worship, but including all other real property owned by a religious society, and the real estate property tax exemptions of federal, state and municipal governments, as defined in Title 36, section 651, subsection 1, along with the exempt valuation of the property and the tax that would be levied on the property if it were not tax exempt. In computing the tax, the amount of tax shall be based upon the tax rate that would have been in effect in the municipality if the exempt property had been included in the municipal tax base.

Sec. 2. 36 MRSA § 707 is repealed and the following enacted in its place:

§ 707. Valuation of exempt real estate

The valuation of real estate owned by institutions and organizations that is exempt from taxation pursuant to Title 36, section 652, the exempt real estate owned by federal, state, and municipal governments pursuant to Title 36, section 651, subsection 1, and the value of the real property of veterans, their

**widows and minor children not taxed shall be recorded in the valuation list in a separate section in the same manner as real estate subject to taxation.**

#### 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.