

# MAINE STATE LEGISLATURE

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(Filing No. H-711)

STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
108TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1408, L.D. 1678, Bill, "AN ACT Concerning the Farm and Open Space Tax Law."

Amend the bill by striking out all of section 2.

Further amend the bill by inserting before section 4 the following:

'Sec. 3-A. 36 MRSA §1104, as enacted by PL 1975, C. 726, §2, is repealed and the following enacted in its place:

§1104. Administration; regulations

The State Tax Assessor shall adopt and amend such rules and regulations as may be reasonable and appropriate to carry out his responsibilities as provided in this subchapter.'

Further amend the bill in section 4 by striking out all of that part designated "§1105." and inserting in its place the following:

'§1105. Valuation of farmland

The municipal assessor, chief assessor or State Tax Assessor for the Unorganized Territory shall establish the 100% valuation per acre for good cropland, orchard land, pastureland and open space. The 100% valuations per acre shall be based on the

current use value of farmland used for agricultural and open space purposes and shall reflect neither the potential for development of farmland or open space for purposes other than for agriculture or open space nor the value attributable to road or shore frontage.

Subsequent to the determination of 100% valuations per acre, the municipal assessor, chief assessor or State Tax Assessor for the Unorganized Territory shall determine the valuation of each parcel of farmland classified under this subchapter, on a schedule provided by the State Tax Assessor, by adjusting the 100% valuation by the following ratios to reflect the value of very good, good and poor farmland:

	<u>Very good</u>	<u>Good</u>	<u>Poor</u>
<u>Cropland</u>	<u>1.2</u>	<u>1.0</u>	<u>.8</u>
<u>Orchard Land</u>	<u>1.2</u>	<u>1.0</u>	<u>.8</u>
<u>Pastureland</u>	<u>1.2</u>	<u>1.0</u>	<u>.8</u>

The 100% valuations per acre for farm and open space woodland within a parcel classified under this subchapter shall be the 100% valuation per acre for each forest type established for each county pursuant to chapter 105, subchapter II-A. Areas other than woodland, pastureland, orchard land, cropland or open space located within any parcel of farmland or open space classified under this subchapter shall be valued on the basis of just value.'

Further amend the bill in section 8 in the 3rd line (same in L.D.) after the amending clause by striking out the words "preceding that" and inserting in their place the words '~~preceding~~ that'

Further amend the bill in section 9 in subsection 3 in the 8th line (6th line in L.D.) by striking out the words and figure "November 1st" and inserting in their place the words and figures '~~November-1st~~ April 1st'

Further amend the bill in section/<sup>9</sup>in subsection 3 in the 8th line (6th line in L.D.) by striking out the words "preceding that" and inserting in their place the words '~~preceding-that~~'

Further amend the bill by renumbering the sections to read consecutively.

Statement of Fact

The purposes of this amendment are to:

1. Return to the current standard of eligibility for farm and open space tax treatment rather than the more liberal approach adopted by the bill;

2. Insure that the bill does not require an unnecessary year waiting period for eligibility; and
3. Correct technical omissions.

Reported by the Committee on Taxation.

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