

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1678

H. P. 1408

House of Representatives, April 13, 1977

On Motion of Mr. Carey of Waterville, referred to Committee on Taxation.
Sent up for concurrence and 2,000 ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Wyman of Pittsfield.

Cosponsor: Mr. Spencer of Standish.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT Concerning the Farm and Open Space Tax Law.

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

Sec. 1. 36 MRSA, c. 105, sub-c. X, 1st 3 lines, as enacted by PL 1975, c. 726, § 2, are repealed and the following enacted in their places:

SUBCHAPTER X

FARM AND OPEN SPACE TAX LAW

Sec. 2. 36 MRSA § 1102, sub-§ 4, 1st sentence, as enacted by PL 1975, c. 725, § 2, is amended to read:

“Farmland” means any tract or tracts of land, including woodland and wasteland of at least 10 contiguous acres on which farming or agricultural activities have produced a gross income per year in one of ~~the 2 or 3~~ of the 3 calendar years preceding the date of application for classification of at least:

Sec. 3. 36 MRSA § 1103, 1st sentence, as enacted by PL 1975, c. 726, § 2, is amended to read:

An owner of farmland or open space land may apply for taxation under this subchapter for the calendar year 1978, and for subsequent calendar years, at his election by filing with the assessor the schedule provided for in section 1109.

Sec. 4. 36 MRSA § 1105, as enacted by PL 1975, c. 726, § 2, is repealed and the following enacted in its place:

§ 1105. Valuation of farmland

The municipal assessor, chief assessor or State Tax Assessor shall establish the 100% valuation per acre for good cropland, orchard land and pastureland. The 100% valuations per acre shall be based on the current use value of farmland used for agricultural purposes and shall reflect neither the potential for development of farmland for purposes other than for agriculture 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 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:

	Very Good	Good	Poor
Cropland	1.2	1.0	.8
Orchard Land	1.2	1.0	.8
Pastureland	1.2	1.0	.8

The 100% valuations per acre for farm 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 or cropland located within any parcel of farmland classified under this subchapter shall be valued on the basis of just value.

Sec. 5. 36 MRSA § 1107, as enacted by PL 1975, c. 726, § 2, is repealed.

Sec. 6. 36 MRSA § 1108, sub-§ 1, 1st sentence, as enacted by PL 1975, c. 726, § 2, is amended to read:

The municipal assessors shall adjust the ~~State Tax Assessor's 100% valuations per acre for their county~~ 100% valuations per acre for farmland for their jurisdiction by whatever ratio, or percentage of current just value, is then being applied to other property within the municipality to obtain the assessed values.

Sec. 7. 36 MRSA § 1108, sub-§ 2, 1st sentence, as enacted by PL 1975, c. 726, § 2, is amended to read:

The State Tax Assessor shall adjust the ~~100% valuation per acre for each land classification for each county~~ 100% valuations per acre for farmland for the unorganized territory by such ratio or percentage as is then being used to determine the state valuation applicable to other property in the unorganized territory to obtain the assessed values.

Sec. 8. 36 MRSA § 1109, sub-§ 1, 1st and 3rd sentences, as enacted by PL 1975, c. 726, § 2, are amended to read:

The owner or owners of farmland subject to taxation under this subchapter shall submit a signed schedule in duplicate, on or before April 1st of the year preceding that in which the owner or owners wish to first subject such

land ~~first becomes subject~~ to taxation under this subchapter, to the assessor upon a form to be prescribed by the State Tax Assessor identifying the land to be taxed hereunder, listing the number of acres of each farmland classification, showing the location of the land in each classification and representing that the land is farmland within the meaning of section 1102, subsection 4.

If the assessor finds that the land meets the requirements of Section 1102, subsection 4, the assessor shall classify it as farmland, **apply the appropriate 100% valuations per acre for farmland** and it shall be subject to taxation under this subchapter.

Sec. 9. 36 MRSA § 1109, sub-§ 3, as enacted by PL 1975, c. 726, § 2, is amended to read:

3. Comprehensive plan. The owner or owners of land included in any area designated as open space land upon any comprehensive plan **or in any zoning ordinance or upon any zoning map** as finally adopted or any other owner of land who believes that his land falls within the definition of open space land contained in section 1102, subsection 6, shall submit a signed schedule in duplicate on or before November 1st of the year preceding that in which such land first becomes subject to taxation under this subchapter, to the assessor upon a form to be prescribed by the State Tax Assessor containing a description of the land, a general description of the use to which it is being put and such other information as the assessor may require to aid him in determining whether such land qualifies for such classification. If the land included in an area designated as open space land on a comprehensive plan **or in a zoning ordinance or upon a zoning map** as finally adopted, such land shall be classified as open space land and shall be subject to taxation hereunder. If the land is not included in an area designated as open space land on a comprehensive plan **or in a zoning ordinance or upon a zoning map** as finally adopted, the assessor shall determine ~~that whether~~ the land falls within the definition of open space land contained in section 1102, subsection 6, and if so, such land shall be classified as open space land and subject to taxation hereunder. **In the event that any parcel of land, for which the owner or owners are seeking classification as open space, shall contain any residential structures in current use, the owner or owners in their schedule shall exclude from their application for classification as open space a parcel of land containing such buildings equivalent in size to the state minimum lot size as prescribed by Title 12, section 4807-A or by the zoning ordinances or zoning map pertaining to the area in which the land is located, whichever is larger.**

Sec. 10. 36 MRSA § 1109, sub-§ 4, 3rd ¶, as enacted by PL 1975, c. 726, §2, is repealed and the following enacted in its place:

Upon notice in writing by certified mail, return receipt requested, any owner or owners shall be required, within 60 days of the receipt of such notice, to respond to such written questions or interrogatories as the assessor may deem necessary to obtain material information about those lands. Should the assessor determine that he cannot reasonably obtain the required material information regarding those lands through such written questions or

interrogatories, the assessor may require any owner or owners, upon notice in writing by certified mail, return receipt requested, or by such other method as provides actual notice, to appear before the assessor at such reasonable time and place as the assessor may designate and answer such questions or interrogatories as the assessor may deem necessary to obtain material information about those lands.

Sec. 11. 36 MRSA § 1109, sub-§ 5, 1st ¶, as enacted by PL 1975, c. 726, § 2, is amended to read:

If the owner or owners of any parcel of land subject to taxation under this subchapter fail to submit the schedules under the foregoing provisions of this section, or fail to respond, within 60 days of receipt, to written questions or interrogatories of the assessor, or fail within 60 days of receipt of notice as provided in this section, to appear before the assessor to respond to questions or interrogatories, or fail to provide information after notice duly received as provided under this section, such owner or owners shall be deemed to have waived all rights of appeal pursuant to section 1117 for the next property tax year except for the determination that the land is subject to taxation under this subchapter

Sec. 12. 36 MRSA § 1109, sub-§ 6, as enacted by PL 1975, c. 726, § 2, is amended by inserting before the 1st sentence, the following new sentence:

The assessor shall determine annually whether any classified land continues to meet the requirements of this subchapter.

Sec. 13. 36 MRSA § 1110, as enacted by PL 1975, c. 726, § 2, is amended by adding at the end the following new sentence:

In the event that the assessor determines, upon his own initiative, to reclassify land previously classified under this subchapter, he shall provide to the owner or owners of the land by certified mail, return receipt requested, notice of his intention to reclassify such land and the reasons therefor.

Sec. 14. 36 MRSA § 1113, as enacted by PL 1975, c. 726, § 2, is repealed and the following enacted in its place:

§ 1113. Enforcement provision

There shall be a tax lien to secure the payment of the penalties provided in sections 1112 and 1109, subsections 2 and 6. Such a lien may be enforced in the same manner as liens on real estate created by section 552.

STATEMENT OF FACT

This bill amends the provisions of the Farm and Open Space Tax Law, including the definition of farmland, provisions concerning valuation of farmland and provisions detailing how a parcel of land becomes classified as open space land for the purposes of taxation.