

MAINE STATE LEGISLATURE

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(EMERGENCY)
SECOND REGULAR SESSION

ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1932

H. P. 1878

Office of the Clerk of the House

The Committee on Public Utilities suggested. Approved for introduction by the Legislative Council pursuant to Joint Rule 24.

EDWIN H. PERT, Clerk

Presented by Mr. Fenlason of Danforth
Cosponsor: Mrs. Chonko of Topsham

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-EIGHT

AN ACT Relating to the Taxation of Certain Property Owned and Operated by Telephone or Telegraph Companies.

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

Whereas, certain small towns have been refused payment on taxes assessed in microwave towers because of ambiguity in the law; and

Whereas, litigation on this matter may be prolonged and costly; and

Whereas, it is the intent of the Legislature that structures such as microwave towers are not telephone poles but are real property and should be taxed as such; 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:

36 MRSA § 2689, last 2 sentences, are repealed and the following enacted in their place:

The land, buildings and structures affixed to land owned by that corporation, association or person shall be taxed as real property under chapter 105 in the municipality in which the same are situated. The assessment of taxes on that real property shall be legal, whether assessed as resident or non-resident property.

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

STATEMENT OF FACT

The purpose of this bill is to clarify the laws relating to the taxation of telephone and telegraph company properties by indicating that structures such as microwave towers are taxable by municipalities as real property. Until this year, municipalities have assessed and collected taxes on microwave towers. This year certain companies are claiming that these structures are exempt from property taxation because they are telephone poles. Litigation on the matter would be costly and time consuming for the small towns directly affected.