

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE
108TH LEGISLATURE
SECOND REGULAR SESSION

SENATE AMENDMENT " A " to H.P. 1969, L.D. 2049, Bill,
"AN ACT to Provide for Refunding of Municipal Claims under the
Maine Tree Growth Tax Law."

Amend the Bill by striking out everything after the
enacting clause and before the Statement of Fact and inserting
in its place the following:

'Sec. 1. 36 MRSA §578, sub-§1, as repealed and replaced
by PL 1977, c. 282, is amended by adding at the end the
following new paragraphs:

In tax years beginning on or after January 1, 1978, the State
Tax Assessor shall determine annually the amount of acreage in
each municipality which is classified and taxed in accordance
with this subchapter. A municipality within whose boundaries,
this acreage lies shall receive annual payments from moneys so
appropriated by the Legislature provided it submits an annual
return in accordance with the provisions of section 383; and
it achieves the appropriate minimum assessment ratio described
in section 327.

For the tax years beginning on or after January 1, 1978, a
municipality's annual payment shall be the greater of either an
amount computed as provided in the previous paragraph, or the
product of multiplying the number of acres in the municipality
which are classified and taxed in accordance with this subchapter
by 17¢.

For those municipalities where the annual payment amount is determined by the product of multiplying the number of acres which are classified and taxed in accordance with this subchapter by 17¢, the Treasurer of State shall pay to the municipality by December 15th of that year the amount certified by the State Tax Assessor.

Sec. 2. 36 MRSA §582, sub-§1, first sentence, as amended by PL 1973, c. 308, §14, is further amended to read:

Any person aggrieved by any order of the State Tax Assessor under section 576 or section 576-B may petition him for reconsideration of that order within 30 days of the issuance of that order.

Sec. 3. 36 MRSA §582, sub-§5 is enacted to read:

5. Payment of tax assessed. Any person who petitions for reconsideration of an order of the State Tax Assessor under section 576 or 576-B, as provided by subsection 1, or appeals to the Superior Court, as provided by subsection 2, shall pay on or before the due date taxes assessed on land subject to taxation under this subchapter, notwithstanding the pendency of a petition for reconsideration or appeal to the Superior Court.

Sec. 4. 36 MRSA §583, sub-§1, first sentence, as last amended by PL 1977, c. 509, §10, is further amended to read:

Any person aggrieved by any determination by an assessor, the State Tax Assessor or chief assessors, other than orders pursuant to section 576 and orders of the State Tax Assessor pursuant to section 576-B, under this subchapter, may petition for a reconsideration of that determination within 30 days after being notified of that determination.

Sec. 5. 36 MRSA §583, sub-§4 is enacted to read:

4. Payment of tax assessed. Any person under this subchapter who petitions for reconsideration of an order of an assessor, State Tax Assessor or chief assessor, other than orders pursuant to section 576 and orders of the State Tax Assessor pursuant to section 576-B, as provided by subsection 1, or appeals to the Land Classification Appeals Board, as provided by subsection 2, or appeals to the Superior Court, as provided by subsection 3, shall pay taxes assessed on or before the due date on land subject to taxation under this subchapter, notwithstanding the pendency of a petition for reconsideration or appeals to the Land Classification Appeals Board or Superior Court.

Sec. 6. Appropriation. The following funds shall be appropriated from the General Fund to carry out the purposes of this Act:

1978-79

FINANCE AND ADMINISTRATION,
DEPARTMENT OF


Bureau of Taxation

All Other \$325,000.'

Statement of Fact

This amendment provides that municipalities will receive at least ^a17¢ per acre reimbursement for land classified under the Maine Tree Growth Tax Law and requests an appropriation for fiscal year 1978-79 adequate to fund the revised reimbursement formula. This amendment also insures that taxpayers under the

Maine Tree Growth Tax Law are obligated to pay taxes assessed during the pendency of a petition for reconsideration or a petition for appeal.

(Jackson)
NAME: 
COUNTY: Cumberland

Reproduced and distributed pursuant to Senate Rule 11-A.

March 22, 1978

(Filing No. S-601)