

MAINE STATE LEGISLATURE

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L.D. 1952

STATE OF MAINE
HOUSE OF REPRESENTATIVES (Filing No. H-894)
109TH LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1853, L.D. 1952, Bill,
"AN ACT to Equalize the Tax Burden Between Organized and
Unorganized Territories for the Purpose of Funding the Maine
Forestry District Without Cost to the State."

Amend the Bill by inserting before the enacting clause
the following:

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

Whereas, the cost of forest fire protection for the Maine
Forestry District is an integral part of the municipal cost
component; and

Whereas, the municipal cost component must be enacted by the
Legislature not later than April 15th each year; and

Whereas, this legislation is necessary to provide a more
equitable method of determining the cost of forest fire
protection in the Maine Forestry District; 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, '

Further amend the Bill by striking out everything in section 1 and inserting in its place the following:

Sec. 1. 12 MRSA §1601, as last amended by PL 1975, c. 128, §1, is repealed and the following enacted in its place:

§1601. Annual district tax

For fiscal year 1980-81, a tax of 21.3¢ per acre is assessed upon all the taxable land in the Maine Forestry District, including rights in public reserved lots, to be used for the protection thereof. The tax shall be paid on or before the first day of October, 1980. The acreage as determined by the State Tax Assessor shall be the basis for the computation and apportionment of the tax assessed. The State Tax Assessor shall determine the amount of the taxes due for forest fire protection from the unorganized territory of the State in accordance with Title 36, sections 1601 to 1605. The tax assessed shall be valid, and all remedies provided shall be in full force, if the property is described with reasonable accuracy, whether the ownership thereof is correctly stated or not.

For fiscal year 1981-82 and thereafter, the Maine Forestry District Tax shall be assessed annually on all taxable property in the Maine Forestry District. The tax is due October 1st annually. The tax to be raised within each member-municipality and the unorganized territory shall be determined by multiplying the total district tax to be raised by the taxable acreage in each town or the unorganized territory over the total taxable acreage in the Maine Forestry District. For the tax year 1981, the State Tax Assessor shall require the municipalities within the Maine Forestry District to report their total taxable acreage, on a form prescribed by him, by November 1, 1980. In subsequent years, this acreage determination shall be made from the municipal valuation return as required in Title 36, section 383.

By November 1st, annually, the Commissioner of Conservation shall submit to the State Tax Assessor a written estimate of the total projected costs of the Maine Forestry District for the next fiscal year.

By January 5th, annually, the Commissioner of Conservation shall submit to the Legislature his written estimate of the total anticipated costs of the Maine Forestry District for the next fiscal year. By April 1st, the Legislature shall determine the amount to be raised for the next fiscal year by the Maine Forestry District Tax.

Further amend the Bill by inserting at the end before the statement of fact the following:

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

Statement of Fact

This amendment sets the amount due on all taxable land in Maine Forestry Districts at 21.3¢ per acre for the next fiscal year. This amendment also sets out the procedure for determining the tax per acre thereafter and to add an emergency preamble and emergency clause to the bill.