

# MAINE STATE LEGISLATURE

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(EMERGENCY)

FIRST SPECIAL SESSION

ONE HUNDRED AND ELEVENTH LEGISLATURE

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Legislative Document

No. 1804

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S.P. 641

In Senate, September 6, 1983

Reference to the Committee on Taxation. Sent down for concurrence and ordered printed.

Approved for introduction by the Legislative Council pursuant to Joint Rule 26.

JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator Wood of York

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STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND EIGHTY-THREE

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**AN ACT to Ease Municipal Obligations under  
the Forest Fire Suppression Tax.**

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

Whereas, municipal assessors are required to review all land within their municipality and provide an estimate by October 15th of the number of parcels containing at least one acre of protected land and the numbers of acres in each parcel; and

Whereas, municipal assessors are having difficulty gathering the information necessary to provide these estimates; and

Whereas, requiring these estimates will cause undue burdens for some municipal officials; and

1       Whereas, in the judgment of the Legislature,  
2 these facts create an emergency within the meaning of  
3 the Constitution of Maine and require the following  
4 legislation as immediately necessary for the preser-  
5 vation of the public peace, health and safety; now,  
6 therefore,

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

9       36 MRSA §2712, sub-§2, as enacted by PL 1983, c.  
10 556, §21, is amended to read:

11       2. Municipal certification. By July 15th, the  
12 State Tax Assessor shall notify municipal assessors  
13 of the requirements of this chapter and require  
14 municipal assessors to make a determination of which  
15 landowners within their municipality are subject to  
16 taxation under this chapter.

17       By August 1st, municipal assessors shall notify all  
18 landowners who may be subject to taxation under this  
19 chapter, including landowners whose land borders on a  
20 municipal boundary, and require them to supply infor-  
21 mation to enable the local assessor to determine the  
22 number of acres in parcels containing 100 or more  
23 acres. If a landowner does not respond by September  
24 1st, he waives his right to appeal the determination  
25 made by the municipal assessors.

26       By September 15th, municipal assessors shall review  
27 information received from landowners and notify all  
28 landowners of their decision concerning the number of  
29 acres of protected land in each parcel. Landowners  
30 shall have 15 days within which to request a recon-  
31 sideration by the municipal assessors.

32       All reconsiderations shall be completed by October  
33 15th and the final determination regarding all par-  
34 cels of land subject to taxation under this chapter  
35 shall be certified to the State Tax Assessor. A  
36 landowner may appeal a municipality's decision to the  
37 Land Classification Appeals Board within 60 days of  
38 the municipal assessors final determination. If the  
39 board makes a determination that the owner is not  
40 subject to taxation under this chapter, the munici-  
41 pality shall notify the State Tax Assessor who shall

1 abate the tax assessed under this chapter. In regard  
2 to the unorganized territory, the State Tax Assessor  
3 has the same rights and obligations as municipal  
4 assessors under this section.

5 Any municipality which certifies to the State Tax  
6 Assessor by October 15th, the landowners subject to  
7 the tax assessed under this chapter shall be entitled  
8 to compensation for administrative costs as provided  
9 in section 2715.

10 ~~By October 15, 1983, municipal assessors shall review~~  
11 ~~all land within their municipality and provide to the~~  
12 ~~Forest Fire Advisory Council an estimate of the~~  
13 ~~number of parcels containing at least one acre of~~  
14 ~~protected land and the numbers of acres in each~~  
15 ~~parcel.~~

16 By September 15, 1984, municipal assessors shall  
17 review all land within their municipality and provide  
18 to the State Tax Assessor a listing of all persons  
19 owning at least one acre of protected land on April  
20 1, 1984, and the numbers of acres in each parcel  
21 owned by each person listed.

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

#### 25 STATEMENT OF FACT

26 This bill removes the requirement that municipal-  
27 ities provide estimates regarding parcels of land  
28 containing at least one acre of protected land.  
29 Since enactment of the Forest Fire Suppression Tax,  
30 it has become apparent that this provision will re-  
31 quire considerably more time and effort than was  
32 originally intended and will result in an undue bur-  
33 den on some municipal officials.

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