

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

1 SECOND REGULAR SESSION  
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE  
4

5 Legislative Document

No. 2000

6  
7 S.P. 727

In Senate, January 25, 1984

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

10 Reference to the Committee on Taxation is suggested and ordered  
printed.

JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator Kany of Kennebec.

11 Cosponsors: Representative Conary of Oakland, Representative Vose of  
Eastport and Senator McBreairty of Aroostook.

12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-FOUR  
16

17 AN ACT to Revise the Forest Fire  
18 Suppression Tax Law.  
19

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

22 36 MRSA §2712, sub-§2, as amended by PL 1983, c.  
23 586, is further amended to read:

24 2. Municipal certification. By July 15th, the  
25 State Tax Assessor shall notify municipal assessors  
26 of the requirements of this chapter and require mu-  
27 nicipal assessors to make a determination of which  
28 landowners within their municipality are subject to  
29 taxation under this chapter.

30 By August 1st, municipal assessors shall notify all  
31 landowners who may be subject to taxation under this  
32 chapter, including landowners whose land borders on a  
33 municipal boundary, and require them to supply infor-

1 mation to enable the local assessor to determine the  
2 number of acres in parcels containing 100 or more  
3 acres. If a landowner does not respond by September  
4 1st, he waives his right to appeal the determination  
5 made by the municipal assessors.

6 By September 15th, municipal assessors shall review  
7 information received from landowners and notify all  
8 landowners of their decision concerning the number of  
9 acres of protected land in each parcel. Landowners  
10 shall have 15 days within which to request a recon-  
11 sideration by the municipal assessors.

12 All reconsiderations shall be completed by October  
13 15th and the final determination regarding all par-  
14 cels of land subject to taxation under this chapter  
15 shall be certified to the State Tax Assessor. A  
16 landowner may appeal a municipality's decision to the  
17 Land Classification Appeals Board within 60 days of  
18 the municipal assessors final determination. If the  
19 board makes a determination that the owner is not  
20 subject to taxation under this chapter, the munic-  
21 ipality shall notify the State Tax Assessor who shall  
22 abate the tax assessed under this chapter. In regard  
23 to the unorganized territory, the State Tax Assessor  
24 has the same rights and obligations as municipal as-  
25 sessors under this section.

26 Any municipality which certifies to the State Tax As-  
27 sessor by October 15th, the landowners subject to the  
28 tax assessed under this chapter shall be entitled to  
29 compensation for administrative costs as provided in  
30 section 2715.

31 By September 15, 1984, municipal assessors shall re-  
32 view all land within their municipality and provide  
33 to the State Tax Assessor a listing of all persons  
34 owning at least one acre of protected land on April  
35 1, 1984, and the numbers of acres in each parcel  
36 owned by each person listed.

1

STATEMENT OF FACT

2

3

4

5

6

This bill repeals a provision of the Forest Fire  
Suppression Tax which required municipal assessors to  
provide to the State Tax Assessor by September 15,  
1984, a list of all persons owning at least one acre  
of protected land.

7

5358011184