

MAINE STATE LEGISLATURE

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(EMERGENCY)

SECOND REGULAR SESSION

ONE HUNDRED AND ELEVENTH LEGISLATURE

Legislative Document

No. 2093

H.P. 1581 House of Representatives, February 17, 1984
Reported by Speaker Martin for the Forest Fire Control Advisory
Commission. Ordered printed under Joint Rule 18.

EDWIN H. PERT, Clerk

Submitted by the Forest Fire Control Advisory Council, pursuant to Public
Law 1983, chapter 556, section 22.

STATE OF MAINE

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

AN ACT to Amend the Forest Fire
Control Laws and Change the Method of
Funding Forest Fire Control Services.

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

Whereas, the procedure established by this Act
must begin this summer in order to provide sufficient
revenues for continued state forest fire protection;
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 preser-
vation of the public peace, health and safety; now,
therefore,

1 Be it enacted by the People of the State of Maine as
2 follows:

3 Sec. 1. 12 MRSA §9201, first ¶, as amended by PL
4 1983, c. 556, §8, is repealed and the following en-
5 acted in its place:

6 1. Legislative findings. The Legislature makes
7 the following findings:

8 A. The Legislature has required municipalities
9 to be responsible "in the first instance" for the
10 control of forest fires within their boundaries;
11 and

12 B. Guidelines need to be established for this
13 first response.

14 2. Responsibility for forest fire control in mu-
15 nicipalities. Responsibility for the control of for-
16 est fires in municipalities lies in the first in-
17 stance with the town forest wardens appointed for
18 these municipalities by the director. The director
19 shall establish guidelines approved by the Forest
20 Fire Advisory Council to certify any municipality as
21 having a first response capability. When, in the
22 judgment of a forest ranger the situation so war-
23 rants, the forest ranger may relieve a town forest
24 fire warden of responsibility for control of a forest
25 fire within a municipality and assume responsibility
26 therefor. Final authority and responsibility for the
27 control of a forest fire shall be that of the forest
28 ranger.

29 Sec. 2. 12 MRSA §9204, as amended by PL 1983, c.
30 556, §10, is repealed and the following enacted in
31 its place:

32 §9204. Payment of costs; state reimbursement

33 1. Legislative findings. The Legislature makes
34 the following findings.

35 A. Some municipalities are not currently meeting
36 their first response obligation, and it is neces-
37 sary for the Maine Forest Service to respond in
38 their place.

1 B. The Maine Forest Service currently makes no
2 charge for this service which is beyond the ser-
3 vice given to municipalities that are currently
4 meeting their obligations. This situation caused
5 unequal treatment between towns and must be reme-
6 died.

7 C. It is in the best interest of the people of
8 the State for all municipalities to be encouraged
9 to meet their first response obligations.

10 2. Payment; reimbursement. Municipalities shall
11 pay for controlling and extinguishing forest fires up
12 to 1/2 of 1% of their state valuation, annually, and
13 the State shall reimburse them 1/2 these costs in-
14 curring by the forest fire warden in charge therein.
15 The Maine Forest Service shall charge for any first
16 response services rendered in municipalities not cer-
17 tified as having a first response capability as au-
18 thorized by section 9201. Reimbursement will not be
19 allowed for use or loss of municipally-owned equip-
20 ment within the town in which the fire occurred, nor
21 for any forest fire costs in any municipality not
22 certified as having met a first response obligation.
23 A municipality going to the aid of another, even to
24 protect itself, when requested by the state forest
25 ranger in charge shall, if it requires payment, be
26 paid by the municipality aided if the total suppress-
27 ion cost of the municipality is not over 1/2 of 1%
28 of its state valuation.

29 Sec. 3. 12 MRSA §9205-A, as enacted by PL 1983,
30 c. 556, §12, is repealed and the following enacted in
31 its place:

32 §9205-A. Payment of costs in the unorganized
33 territory

34 1. Legislative findings. The Legislature makes
35 the following findings.

36 A. The unorganized territory is a portion of the
37 State which is large in area and small in popula-
38 tion.

39 B. The unorganized territory is without any lo-
40 cal government to provide services to protect it

1 from the potential devastation of forest fires.

2 C. State Government shall provide forest fire
3 protection services in the unorganized territory.

4 2. First response charge to the unorganized ter-
5 ritory. Forest fire protection services provided by
6 the State in the unorganized territory are above and
7 beyond the level of forest fire protection services
8 provided by the State elsewhere and are hereafter
9 considered first response services.

10 A. Based upon information received from the Com-
11 missioner of Conservation, pursuant to Title 36,
12 section 1621, the State Tax Assessor shall deter-
13 mine the cost of first response services in the
14 unorganized territory.

15 The ratio of expenditures for both the unorga-
16 nized territory and all municipalities shall be
17 multiplied by the total projected fiscal year
18 budget for fire protection services for the next
19 fiscal year to determine the projected cost of
20 providing fire control services on taxable land
21 in each area.

22 The projected cost per acre for providing fire
23 control services on taxable land in the organized
24 municipalities shall be subtracted from the pro-
25 jected cost per acre for providing fire control
26 services on taxable land in the unorganized ter-
27 ritory to establish the cost per acre of first
28 response services on taxable land in the unorga-
29 nized territory. The cost per acre so determined
30 shall be multiplied by the total taxable acreage
31 in the unorganized territory to determine the
32 cost of first response services on taxable land
33 in the unorganized territory.

34 B. The total projected cost of providing first
35 response services on taxable land in the unorga-
36 nized territory as determined in this subsection,
37 shall be part of the municipal cost component and
38 collected as part of the unorganized territory
39 educational and services tax provided under Title
40 36, chapter 115.

1 C. The Forest Fire Advisory Council shall review
2 and approve the ratio of expenditures between the
3 organized municipalities and the unorganized ter-
4 ritory for forest fire protection costs on tax-
5 able land in the previous fiscal year prior to
6 submission to the State Tax Assessor for cost of
7 first response services determination in the un-
8 organized territory.

9 Sec. 4. 36 MRSA §841-B, as amended by PL 1983,
10 c. 556, §17, is further amended to read:

11 §841-B. Land Classification Appeals Board; purpose,
12 composition

13 The Land Classification Appeals Board is estab-
14 lished to hear appeals from decisions of municipal
15 tax assessors, chief assessors and the State Tax As-
16 sessor acting as assessor of the unorganized territo-
17 ry relating to the Maine Tree Growth Tax Law, and the
18 Farm and Open Space Tax Law ~~or the Forest Fire Sup-~~
19 ~~pression Tax Law.~~ The board shall be composed of 4
20 voting members: The Commissioner of Conservation or
21 his designee; the Commissioner of Agriculture, Food
22 and Rural Resources or his designee; the person who,
23 pursuant to section 584, is currently serving on the
24 Forest Land Valuation Advisory Council as the land-
25 owner member; and the person who, pursuant to section
26 584, is currently serving on the Forest Land Valua-
27 tion Advisory Council as the municipal officer. The
28 Commissioner of Finance and Administration or his
29 designee shall serve in an advisory capacity as a
30 nonvoting member and as chairman of the board. In the
31 case of a tie vote, the Commissioner of Finance and
32 Administration or his designee shall vote to break
33 the tie. The landowner member and the municipal offi-
34 cer shall be compensated by the Bureau of Taxation at
35 \$25 per day plus actual expenses. All other members
36 shall be compensated by the agency they represent for
37 actual expenses incurred in the performance of their
38 duties under this section.

39 Sec. 5. 36 MRSA §841-C, 2nd ¶, as amended by PL
40 1983, c. 556, §18, is further amended to read:

41 On receipt of an application for review by the
42 Land Classification Appeals Board, the chairman shall

1 designate a time and place for hearing and make such
2 other arrangements for the hearing as may be neces-
3 sary. The board may summons witnesses, administer
4 oaths, order the production of books, records, pa-
5 pers, instruments and any additional evidence it
6 deems necessary in order to make a decision. The
7 board may affirm, reject or amend determinations of
8 assessors, chief assessors and the State Tax Asses-
9 sor, made pursuant to the Maine Tree Growth Tax Law
10 and the Farm and Open Space Tax Law ~~or the Forest~~
11 ~~Fire Suppression Tax Law~~. The board may order a re-
12 fund in whole or in part of any taxes, costs, penal-
13 ties or interest thereon which have been erroneously
14 or unjustly paid. If the board fails to give written
15 notice of its decision within 90 days of the filing
16 of such an appeal, the appeal shall be deemed to be
17 denied and the applicant may appeal further as pro-
18 vided, unless the applicant consents in writing to
19 further delay.

20 Sec. 6. 36 MRSA c. 117 is enacted to read:

21 CHAPTER 117

22 FOREST FIRE PROTECTION

23 §1621. Forest fire protection tax

24 1. Annual tax. For 1984 and thereafter, an an-
25 annual tax shall be assessed throughout the State for
26 fire protection costs. It shall be assessed and ap-
27 portioned on all taxable real and personal property.

28 2. Computation of tax. By December 1st, annual-
29 ly, the Commissioner of Conservation shall provide
30 the State Tax Assessor with:

31 A. The total projected costs of forest fire pro-
32 tection for the next fiscal year;

33 B. The total projected costs of forest fire pro-
34 tection for taxable land for the next fiscal
35 year; and

36 C. The ratio of expenditures between all unorga-
37 nized territories and all municipalities based on
38 the total costs of forest fire protection for
39 taxable land from the previous fiscal year.

1 By January 5th, annually, the Governor shall submit a
2 bill to the Legislature stating the total projected
3 costs of forest fire protection for the next fiscal
4 year.

5 By April 1st, annually, the Legislature shall deter-
6 mine the amount to be raised for the next fiscal year
7 for the total costs of forest fire protection for the
8 Maine Forest Service.

9 The total projected costs of forest fire protection
10 for the next fiscal year shall be reduced by 1/3 to
11 reflect the state's General Fund contribution to the
12 forest fire protection program. The total projected
13 costs of forest fire protection for the next fiscal
14 year shall be further reduced by the charge to the
15 unorganized territory for the cost of first response
16 services as determined by the State Tax Assessor,
17 pursuant to Title 12, section 9205-A, subsection 2.

18 The resulting amount shall be divided by the total
19 number of taxable acres in the State to determine the
20 per acre tax. The per acre tax so determined shall
21 be rounded up to the next tenth of a cent. The tax
22 to be raised within each municipality and within the
23 unorganized territory shall be determined by multi-
24 plying the resulting tax per acre by the total number
25 of taxable acres within each municipality or within
26 the unorganized territory.

27 3. Identification of taxable acres. Each munic-
28 ipality shall certify the total number of taxable
29 acres within its jurisdiction upon the annual return
30 as required by section 383. The State Tax Assessor
31 shall certify the total taxable acres within the un-
32 organized territory.

33 4. Assessment and payment. The State Tax Asses-
34 sor shall annually, on or before May 1st, prepare and
35 file with the Treasurer of State a certificate set-
36 ting forth the name of each municipality and the
37 amount of forest fire protection taxes due from each
38 municipality computed in accordance with this sub-
39 chapter.

40 The Treasurer of State shall send his warrant di-
41 rected to the municipal officers of the municipali-

1 ties requiring them to assess the sum so charged ac-
2 ording to the law for the assessment of the taxes,
3 and to add the amount of the tax to the amount of
4 state, county and municipal taxes to be assessed by
5 them in each municipality respectively. The tax
6 shall be paid to the Treasurer of State by each mu-
7 nicipality on or before October 1st, annually.

8 For the unorganized territory, the amount of forest
9 fire protection taxes due shall be part of the munic-
10 ipal cost component and collected as part of the Un-
11 organized Territory Educational and Services Tax pro-
12 vided under chapter 115.

13 **Emergency clause.** In view of the emergency cited
14 in the preamble, this Act shall take effect when ap-
15 proved.

16 STATEMENT OF FACT

17 The purpose of this bill is reflected in the
18 emergency preamble.

19 5740020684