

MAINE STATE LEGISLATURE

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(New Draft of H.P. 1581, L.D. 2093)

SECOND REGULAR SESSION

ONE HUNDRED AND ELEVENTH LEGISLATURE

Legislative Document

No. 2347

H.P. 1782

House of Representatives, March 27, 1984

Reported by the Majority from the Committee on Taxation and printed
under Joint Rule 2.

EDWIN H. PERT, Clerk

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.

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

Sec. 1. 12 MRSA §8907 is enacted to read:

§8907. Funding

The state cost of forest fire protection is paid
from the General Fund.

Sec. 2. 12 MRSA §9205-A, as enacted by PL 1983,
c. 556, §12, is repealed and the following enacted in
its place:

§9205-A. Payment of costs in the unorganized terri-
tory

1 Responsibility for the control of forest fires in
2 the unorganized territory lies with the State. The
3 unorganized territory shall reimburse the State for
4 1/2 of the costs of controlling and extinguishing
5 forest fires up to 1/2 of 1% of the state valuation
6 of the unorganized territory. The State may not re-
7 quire reimbursement for costs of services in the un-
8 organized territory unless a municipality is required
9 to pay for the service under similar circumstances.

10 Sec. 3. 12 MRSA §9621, first ¶, as enacted by PL
11 1983, c. 556, §16, is amended to read:

12 The Governor shall appoint a 9-member council to
13 advise the Department of Conservation on all matters
14 pertaining to the forest fire control program. The
15 council shall consist of one representative each from
16 the Forest Fire Control Division of the Department of
17 Conservation and the Maine State Fire Chief's Associ-
18 ation. At least one member shall be a municipal offi-
19 cial. Four members shall represent the commercial
20 forest industry, of which 2 shall represent landown-
21 ers in the organized portions of the State and 2
22 shall represent landowners in the unorganized portion
23 of the State. One member shall represent a forest re-
24 lated tourist industry and one shall represent a non-
25 commercial private owner of acreage which is subject
26 ~~to the tax assessed under Title 36, chapter 366 for-~~
27 est land.

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

30 §841-B. Land Classification Appeals Board; purpose,
31 composition

32 The Land Classification Appeals Board is estab-
33 lished to hear appeals from decisions of municipal
34 tax assessors, chief assessors and the State Tax As-
35 sessor acting as assessor of the unorganized territo-
36 ry relating to the Maine Tree Growth Tax Law, and the
37 Farm and Open Space Tax Law ~~or the Forest Fire Sup-~~
38 pression Tax Law. The board shall be composed of 4
39 voting members: The Commissioner of Conservation or
40 his designee; the Commissioner of Agriculture, Food
41 and Rural Resources or his designee; the person who,
42 pursuant to section 584, is currently serving on the

1 Forest Land Valuation Advisory Council as the land-
2 owner member; and the person who, pursuant to section
3 584, is currently serving on the Forest Land Valua-
4 tion Advisory Council as the municipal officer. The
5 Commissioner of Finance and Administration or his
6 designee shall serve in an advisory capacity as a
7 nonvoting member and as chairman of the board. In the
8 case of a tie vote, the Commissioner of Finance and
9 Administration or his designee shall vote to break
10 the tie. The landowner member and the municipal offi-
11 cer shall be compensated by the Bureau of Taxation at
12 \$25 per day plus actual expenses. All other members
13 shall be compensated by the agency they represent for
14 actual expenses incurred in the performance of their
15 duties under this section.

16 Sec. 5. 36 MRSa §841-C, 2nd ¶, as amended by PL
17 1983, c. 556, §18, is further amended to read:

18 On receipt of an application for review by the
19 Land Classification Appeals Board, the chairman shall
20 designate a time and place for hearing and make such
21 other arrangements for the hearing as may be neces-
22 sary. The board may summons witnesses, administer
23 oaths, order the production of books, records, pa-
24 pers, instruments and any additional evidence it
25 deems necessary in order to make a decision. The
26 board may affirm, reject or amend determinations of
27 assessors, chief assessors and the State Tax Asses-
28 sor, made pursuant to the Maine Tree Growth Tax Law,
29 and the Farm and Open Space Tax Law ~~or the Forest~~
30 ~~Fire Suppression Tax Law~~. The board may order a re-
31 fund in whole or in part of any taxes, costs, penal-
32 ties or interest thereon which have been erroneously
33 or unjustly paid. If the board fails to give written
34 notice of its decision within 90 days of the filing
35 of such an appeal, the appeal shall be deemed to be
36 denied and the applicant may appeal further as pro-
37 vided, unless the applicant consents in writing to
38 further delay.

39 Sec. 6. 36 MRSa §1603, sub-§1, ¶B, as amended by
40 PL 1983, c. 556, §19 is repealed and the following
41 enacted in its place:

42 B. The cost of reimbursement for 1/2 the costs
43 of the state services in controlling and extin-

1 guishing forest fires in the unorganized territo-
2 ry for the previous fiscal year but not exceeding
3 1/2 of 1% of the state valuation of the unorga-
4 nized territory and provided under Title 12, sec-
5 tion 9205-A.

6 Sec. 7. 36 MRSA c. 366, as enacted by PL 1983,
7 c. 556, §21, is repealed.

8 Sec. 8. Appropriation. The following funds are
9 appropriated from the General Fund to carry out the
10 purposes of this Act.

11 1984-85

12 FINANCE AND ADMINISTRATION,
13 DEPARTMENT OF

14 Bureau of Taxation

15 All Other \$(3,410,189)

16 This section deappropri-
17 ates a portion of the
18 \$5,000,000 appropriated
19 in Public Law 1983, chap-
20 ter 477 for property tax
21 relief.

22 FISCAL NOTE

23 It is estimated that enactment of this new draft
24 will result in a loss of revenue to the General Fund
25 in fiscal year 1984-85 of \$3,410,189.

26 These projections are based upon revised budget
27 estimates for fiscal year 1984-85.

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STATEMENT OF FACT

This new draft repeals the Forest Fire Suppression Tax enacted in 1983 and the first response charge to the unorganized territory. It provides that the unorganized territory shall be charged for suppression costs in the same manner as a municipality. The result would be 100% General Fund funding for state forest fire control costs. The new draft also deappropriates the amount necessary to provide General Fund financing from the \$5,000,000 appropriated during the First Regular Session for property tax relief.

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