

MAINE STATE LEGISLATURE

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

SECOND REGULAR SESSION

ONE HUNDRED AND ELEVENTH LEGISLATURE

Legislative Document

No. 2348

H.P. 1783

House of Representatives, March 27, 1984

Reported by the Minority 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 Amending 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 §9201, as amended by PL 1983, c.
556, §8, is further amended by adding before the
first paragraph the following:

1. First response requirement. All municipali-
ties in the State shall maintain the capability to
make the first response to a forest fire within their
jurisdiction.

2. Review board. There is created a Board of
First Response Review. The board shall consist of
the Supervisor of the Division of Forest Fire Control

1 of the Maine Forest Service and 5 municipal fire
2 chiefs appointed by the Governor from a list submit-
3 ted by the Maine Fire Chief's Association; one shall
4 represent a municipality with a population of less
5 than 1,500; one shall represent a municipality with
6 a population between 1,500 and 3,000; one shall
7 represent a municipality with a population between
8 3,000 and 7,000; one shall represent a municipality
9 with a population between 7,000 and 15,000; and one
10 shall represent a municipality with a population of
11 more than 15,000. The board shall, by November 1,
12 1984, in consultation with the Forest Fire Advisory
13 Council and following the procedures specified in the
14 Maine Administrative Procedure Act, Title 5, chapter
15 375, establish standards for the determination of lo-
16 cal first response capability. By December 1st of
17 each year, the Bureau of Forestry shall determine if
18 municipalities and the unorganized territory meet the
19 standards promulgated by the board. Localities which
20 disagree with this determination may appeal within 20
21 days of the notice of determination to the board. In
22 deciding any appeal, the Supervisor of the Division
23 of Forest Fire Control may participate, but may not
24 vote.

25 3. First response charge. The Legislature de-
26 termines that the cost of state-provided first re-
27 sponse services is 9.2¢ per taxable acre. The Bureau
28 of Taxation shall, by January 1st of each year, bill
29 any municipality or the unorganized territory which
30 is determined not to have met the standards promul-
31 gated by the board. If the board determines, on ap-
32 peal, that a locality was incorrectly charged, the
33 charge shall be abated.

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

37 §9205-A. Payment of costs in the unorganized terri-
38 tory

39 Responsibility for the control of forest fires in
40 the unorganized territory lies with the State. The
41 unorganized territory shall reimburse the State for
42 1/2 of the costs of controlling and extinguishing
43 forest fires up to 1/2 of 1% of the state valuation

1 of the unorganized territory. The State may not re-
2 quire reimbursement for costs of services in the un-
3 organized territory unless a municipality is required
4 to pay for the service under similar circumstances.

5 Sec. 3. 36 MRSA §1603, sub-§1, ¶B, as amended by
6 PL 1983, c. 556, §19 is repealed and the following
7 enacted in its place:

8 B. The cost of services the state funds in the
9 unorganized territory that are funded locally by
10 a municipality; the cost of forest fire protec-
11 tion to be included in the cost component shall
12 be determined in accordance with Title 12,
13 ~~section~~ sections 9201 and 9205-A and collected in
14 the same manner as other portions of the munici-
15 pal cost component; and

16 Sec. 4. 36 MRSA §2711, sub-§1, as enacted by PL
17 1983, c. 556, §21, is amended to read:

18 1. Annual tax. An excise tax is assessed against
19 owners of parcels of land containing 100 or more
20 acres of protected land in the 1983 tax year all own-
21 ers having 300 or more acres of protected land within
22 the boundaries of any municipality or the unorganized
23 territory. Ownership and number of acres owned shall
24 be determined as of April 1, 1983. "Protected land"
25 means forest land and other undeveloped land such as
26 blueberry barrens, swamps, bogs, unimproved
27 pastureland or brushland. It does not include federal,
28 municipal or state-owned land.

29 Sec. 5. 36 MRSA §2711, sub-§2, as enacted by PL
30 1983, c. 556, §21, is repealed and the following en-
31 acted in its place:

32 2. Computation of the tax. By December 1st, an-
33 nually, the Commissioner of Conservation shall pro-
34 vide the State Tax Assessor with the total projected
35 costs of forest fire protection for the next fiscal
36 year and the projected amount of any receipts of
37 funds as a result of forest fire protection activi-
38 ties, including federal funds and receipts from sales
39 of vehicles, land or equipment. By January 5th, an-
40 nually, the Governor shall submit a bill to the Leg-
41 islature stating the total projected costs of forest

1 fire protection, less other sources of funding, for
2 the next fiscal year. By May 1st, annually, the Leg-
3 islature shall determine the total projected costs of
4 forest fire protection, less other sources of fund-
5 ing, for the next fiscal year. For fiscal year 1985,
6 the amount is determined to be \$5,115,000.

7 By November 15th, annually, the State Tax Asses-
8 sor shall take 2/3 of the amount determined under the
9 preceding paragraph and subtract the amount of the
10 first response charge determined under Title 12, sec-
11 tion 9201. The resulting amount shall be divided by
12 the number of acres subject to the excise tax as de-
13 termined under section 2712, and rounded to the next
14 highest 1/10 of a cent to determine the amount of the
15 tax per acre.

16 Sec. 6. 36 MRSA §2712, as amended by PL 1983, c.
17 586, is repealed and the following enacted in its
18 place:

19 §2712. Identification of ownerships

20 By July 1st, the State Tax Assessor shall notify
21 municipal assessors of the requirements of this chap-
22 ter and require municipal assessors to make a deter-
23 mination of which landowners within their municipali-
24 ty are subject to taxation under this chapter.

25 By August 1st, municipal assessors shall notify
26 all landowners who may be subject to taxation under
27 this chapter and require them to supply information
28 to enable the local assessor to determine the number
29 of acres subject to the Forest Fire Suppression Tax.
30 If a landowner does not respond by September 1st, he
31 waives his right to appeal the determination made by
32 the municipal assessors.

33 By September 15th, municipal assessors shall re-
34 view information received from landowners and notify
35 all landowners of their decision concerning the num-
36 ber of acres of protected land. Landowners shall
37 have 15 days within which to request a reconsidera-
38 tion by the municipal assessors.

39 All reconsiderations shall be completed by Octo-
40 ber 15th and the final determination regarding land

1 subject to taxation under this chapter shall be cer-
2 tified to the State Tax Assessor. A landowner may
3 appeal a municipality's decision to the Land Classi-
4 fication Appeals Board within 60 days of the municipi-
5 pal assessors' final determination. If the board
6 makes a determination that the owner is not subject
7 to taxation under this chapter, the municipality
8 shall notify the State Tax Assessor who shall abate
9 the tax assessed under this chapter. In regard to
10 the unorganized territory, the State Tax Assessor has
11 the same rights and obligations as municipal asses-
12 sors under this section.

13 By September 15, 1984, municipal assessors shall
14 review all land within their municipality and provide
15 to the State Tax Assessor a listing of all persons
16 owning parcels containing at least 25 acres of pro-
17 ected land on April 1, 1984, and the numbers of
18 acres in each parcel owned by each person.

19 Sec. 7. 36 MRSA §2713, sub-§1, as enacted by PL
20 1983, c. 556, §21, is amended to read:

21 1. Assessment. By November 15th 30th, the State
22 Tax Assessor shall assess the tax based upon municipi-
23 pal certifications and the State Tax Assessor's re-
24 view of land in the unorganized territory. The tax
25 shall be due ~~December 31st~~ January 31st.

26 Sec. 8. 36 MRSA §2715, as enacted by PL 1983, c.
27 556, §21, is repealed.

28 Sec. 9. PL 1983, c. 556, §22 is repealed.

29 STATEMENT OF FACT

30 This new draft establishes the amount to be
31 raised in 1984 by the Forest Fire Suppression Tax. It
32 also provides that the tax will be collected from
33 owners of 300 acres in a municipality or the unorga-
34 nized territory. It establishes the amount to be
35 collected from sources other than the General Fund at

1 2/3 of the cost of forest fire control. It is esti-
2 mated that, due to the reduced cost estimate for for-
3 est fire control services and the change in the meth-
4 od of calculating acres, the tax under this new draft
5 will be less than in 1983.

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