

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 652

H.P. 485 House of Representatives, March 5, 1987  
Reference to the Committee on Appropriations and  
Financial Affairs suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative MAYO of Thomaston.

Cosponsored by Representatives CARROLL of Gray, DIAMOND  
of Bangor and Senator BUSTIN of Kennebec.

STATE OF MAINE

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

1 AN ACT to Provide State Reimbursement to  
2 Municipalities for Property Tax Losses Due to  
3 State-owned Property.  
4

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

7 Sec. 1. 36 MRSA §271, sub-§2, ¶A, as enacted by  
8 PL 1985, c. 764, §8, is amended to read:

9 A. Hear and determine appeals according to the  
10 following provisions of law and as authorized  
11 elsewhere in this Title:

12 (1) The tree growth tax law, chapter 105,  
13 subchapter II-A;

14 (2) The farm and open space law, chapter  
15 105, subchapter X;

- 1           (3) As provided in section 843;  
2           (4) As provided in section 844;  
3           (5) Section 272; and  
4           (6) Section 2865;

5           Sec. 2. 36 MRSA §662 is enacted to read:

6           §662. Reimbursement to municipalities for state-  
7           owned property

8           1. Reimbursement. The Treasurer of State shall  
9           annually on November 1st make payments to municipali-  
10           ties to reimburse them for property tax losses re-  
11           sulting from the presence of certain state-owned  
12           property located within the municipality.

13           2. Property subject to reimbursement. The fol-  
14           lowing categories of state-owned property are subject  
15           to reimbursement under this section:

16           A. Property subject to supervision by the De-  
17           partment of Corrections; and

18           B. Property subject to supervision of the De-  
19           partment of Mental Health and Mental Retardation.

20           3. Amount of payment. The amount of reimburse-  
21           ment shall be equal to 50% of the property tax loss  
22           to each municipality for the preceding state fiscal  
23           year. That loss shall be determined by multiplying  
24           the estimated municipal value of reimbursable proper-  
25           ty times the municipal mill rate and dividing by 2.

26           4. Estimation of value of reimbursable property.  
27           The State Tax Assessor shall, by August 1st, annual-  
28           ly, estimate the municipal value of reimbursable  
29           property in each municipality, for the preceding  
30           state fiscal year and certify that amount to the  
31           Treasurer of State.

32           5. Appeals. A municipality which disagrees with  
33           the determination of municipal value made by the  
34           State Tax Assessor may appeal that determination to  
35           the State Board of Property Tax Review.

1 STATEMENT OF FACT

2 This bill provides for reimbursement to munici-  
3 palities for 50% of the property tax loss of munici-  
4 palities with state-owned property which is under the  
5 supervision of the Department of Corrections and the  
6 Department of Mental Health and Mental Retardation.

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