

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 1061

H.P. 789 House of Representatives, April 1, 1987
Reference to the Committee on State and Local Government
suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative CARROLL of Gray.

Cosponsored by Representatives MAYO of Thomaston, PARADIS
of Augusta and Senator WHITMORE of Androscoggin.

STATE OF MAINE

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

AN ACT to Reimburse Municipalities for
Revenues Lost Due to Existence of
State Properties.

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

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

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

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

(2) The farm and open space law, chapter
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 certain
7 tax losses

8 1. Reimbursement. The Treasurer of State, on
9 November 1st annually, shall make payments to municipi-
10 palities to reimburse them for a portion of property
11 tax losses due to the presence of state-owned property
12 within the municipality.

13 2. Amount of payment. The amount of reimburse-
14 ment shall be the amount by which the property tax
15 loss due to the presence of state-owned property ex-
16 ceeds 5% of the most recent state valuation for the
17 municipality or \$200,000, whichever is lower.

18 3. Calculation of property tax loss. The State
19 Tax Assessor, by August 1st annually, shall determine
20 the value of state property within each municipality.
21 That amount shall be multiplied by the equalized
22 property tax mill rate to determine the property tax
23 loss for state-owned property.

24 4. Appeals. A municipality which disagrees with
25 the determination of value made by the State Tax As-
26 essor may appeal that determination to the State
27 Board of Property Tax Review.

28 5. Unorganized territory. For purposes of this
29 section, the unorganized territory shall be treated
30 as if it were a municipality.

1 STATEMENT OF FACT

2 This bill provides for state reimbursements to
3 municipalities for property tax losses due to state-
4 owned property to the extent that those losses exceed
5 5% of the state valuation of the municipality.

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