

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 73

H.P. 52

House of Representatives, February 2, 1989

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

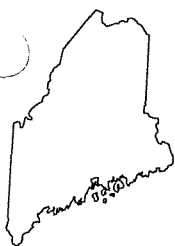
Presented by Representative MAYO of Thomaston.

Cosponsored by Representative HICKEY of Augusta, Representative DUFFY of Bangor and Senator BUSTIN of Kennebec.

STATE OF MAINE

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

**An Act Concerning Payments in Lieu of Taxes to Municipalities with
State-owned Property.**



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

3 **Sec. 1. 36 MRSA §271, sub-§2, ¶A,** as amended by PL 1987, c.
530, §2, is further amended to read:

5
7 A. Hear and determine appeals according to the following provisions of law:

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

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

15 (3) As provided in section 843;

17 (4) As provided in section 844;

19 (5) Section 272;

21 (6) Section 2865; and

23 (7) Title 38, section 1505; and

25 (8) As authorized elsewhere in this Title.

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

29 **§662. Reimbursement to municipalities for state-owned property**

31 **1. Reimbursement.** The Treasurer of State shall annually on
33 November 1st make payments to municipalities to reimburse them
for property tax losses resulting from the presence of certain
35 state-owned property located within the municipality.

37 **2. Property subject to reimbursement.** The following
categories of state-owned property are subject to reimbursement
39 under this section:

41 **A. Property subject to supervision by the Department of**
Corrections; and

43 **B. Property subject to supervision by the Department of**
45 **Mental Health and Mental Retardation.**

47 **3. Amount of payment.** The amount of reimbursement shall be
equal to 50% of the property tax loss to each municipality for
49 the preceding state fiscal year. That loss shall be determined
by multiplying the estimated municipal value of reimbursable
51 property times the municipal mill rate and dividing by 2.

53 **4. Estimation of value of reimbursable property.** The State
Tax Assessor shall, by August 1st, annually estimate the
municipal value of reimbursable property in each municipality for

1 the preceding state fiscal year and certify that amount to the
2 Treasurer of State.

3

4 5. Appeals. A municipality which disagrees with the
5 determination of municipal value made by the State Tax Assessor
6 may appeal that determination to the State Board of Property Tax
7 Review.

9

11

STATEMENT OF FACT

13

This bill provides for reimbursement to municipalities for
14 50% of the property tax loss of municipalities with state-owned
15 property which is under the supervision of the Department of
16 Corrections and the Department of Mental Health and Mental
17 Retardation.

19