

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 129

H.P. 94

House of Representatives, February 9, 1989

Reference to the Committee on Appropriations and Financial Affairs suggested and ordered printed.

Ed Pert

EDWIN H. PERT, Clerk

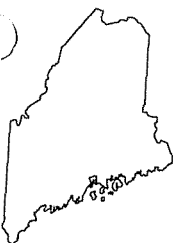
Presented by Representative CARROLL of Gray.

Cosponsored by Representative TOWNSEND of Eastport, Representative ANTHONY of South Portland and Representative PARADIS of Augusta.

STATE OF MAINE

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

An Act to Provide Reimbursement to Municipalities with State-owned Properties.



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.
5 530, §2, is further amended to read:

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

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~~ Section 843;

17 (4) ~~As provided in section~~ Section 844;

19 (5) Section 272;

21 (6) Section 2865; and

23 (7) Title 38, section 1505;

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

27 **§662. Reimbursement to municipalities for certain tax losses**

29 1. Reimbursement. The Treasurer of State shall, on
31 November 1, annually make payments to municipalities to reimburse
33 them for a portion of property tax losses due to the presence of
state-owned property within the municipality.

35 2. Amount of payment. The amount of reimbursement shall be
37 the amount by which the property tax loss due to the presence of
state-owned property exceeds 5% of the most recent state
valuation for the municipality or \$200,000, whichever is less.

39 3. Calculation of property tax loss. The State Tax
41 Assessor shall, by August 1, annually determine the value of
43 state property within each municipality. That amount shall be
multiplied by the equalized property tax mill rate to determine
the property tax loss for state-owned property.

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

49 5. Unorganized territory. For purposes of this section,
51 the unorganized territory shall be treated as a municipality.

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STATEMENT OF FACT

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