

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

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Legislative Document

No. 499

H.P. 368

House of Representatives, March 1, 1989

Reference to the Committee on Taxation suggested and ordered printed.

*Ed Pert*

EDWIN H. PERT, Clerk

Presented by Representative TARDY of Palmyra.

Cosponsored by Representative NUTTING of Leeds, Representative JACKSON of Harrison and Representative WHITCOMB of Waldo.

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STATE OF MAINE

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

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**An Act to Prohibit Local Assessors from Using the Phantom House Lot  
Method of Valuation.**

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

3 36 MRSA §701-B is enacted to read:

5 §701-B. Valuation of vacant land as house lots

7 An assessor may not use house lot values for vacant land if  
9 the owner of the vacant land owns other land which is assessed as  
11 a house lot in that municipality or a contiguous municipality  
unless a subdivision application has been filed for the vacant  
land or the land has been offered for sale.

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#### STATEMENT OF FACT

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17 This bill prohibits local assessors from using the "phantom  
19 house lot" method of valuation when a property owner is already  
21 assessed for one house lot in the same municipality or a  
contiguous municipality unless the owner has sought to subdivide  
the land or the land has been offered for sale.