

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 526

H.P. 395

House of Representatives, March 1, 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 HUTCHINS of Penobscot.

Cosponsored by Representative HICHBORN of LaGrange, Senator PERKINS of Hancock and Representative McCORMICK of Rockport.

STATE OF MAINE

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

An Act to Amend the Tree Growth and Farm and Open Space Laws.



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

3 Sec. 1. 36 MRSA §§581-E, 581-F and 581-G are enacted to read:

5 §581-E. Filing with the register of deeds

7 Municipal assessors shall, within 14 days of the date an
9 owner classifies a parcel under the Maine Tree Growth Tax Law,
11 file notice of the classification with the register of deeds in
13 the appropriate county. On or before August 1st in each year,
15 each municipal assessor shall file a list of all parcels of land
17 classified under this chapter prior to April 1st of that year.
19 This list shall only include parcels of land that were not
21 included on a prior list except in those cases where there has
23 been some change in the acreage or other change in the
25 classification. The list and notices shall be provided on forms
27 prescribed by the State Tax Assessor and contain the name and
29 address of the owner, the date of classification, the legal
31 description of the property used in the valuation book and any
33 other information the commissioner may prescribe. The registrar
35 in each county shall record information provided by the municipal
37 assessors.

39 §581-F. Providing information to interested parties

41 1. Developer. The developer of a parcel of forest land
43 subject to taxation under this subchapter shall inform the
45 planning board of the town in which the land is located that the
47 land is classified under the Maine Tree Growth Tax Law. Receipt
49 of a permit for subdivision is contingent upon the payment of any
51 penalties due from withdrawing the parcel from taxation under
this subchapter.

2. Seller. Every seller of a parcel of forest land subject
to taxation under this subchapter and every agent of a seller
shall disclose in writing in a purchase and sale agreement for
the land or, if there is no such agreement, prior to the sales
transaction, that the land is subject to taxation under this
subchapter.

A. In the case of failure to disclose that the land is
subject to taxation under this subchapter, any contract or
other agreement for the purchase and sale of the land may be
declared void by the buyer until the passing of title to the
buyer.

B. If the buyer declares the contract or agreement void
under the provisions of paragraph A, any money deposited or
paid by the buyer to the seller or the agent of the seller
shall be returned to the buyer.

51

1 §581-G. Payment of penalties

3 Any penalties accrued as a result of the sale must be paid
5 at or before the time of the sale.

7 Sec. 2. 36 MRSA §§1122, 1123 and 1124 are enacted to read:

9 §1122. Filing with the register of deeds

11 Municipal assessors shall, within 14 days of the date an
13 owner classifies a parcel under the Farm and Open Space Tax Law,
15 file notice of the classification with the register of deeds in
17 the appropriate county. On or before August 1st in each year,
19 each municipal assessor shall file a list of all parcels of land
21 classified under this chapter prior to April 1st of that year.
23 This list shall only include parcels of land that were not
25 included on a prior list except in those cases where there has
 been some change in the acreage or other change in the
 classification. The list and notices shall be provided on forms
 prescribed by the state tax assessor and contain the name and
 address of the owner, the date of classification, the legal
 description of the property used in the valuation book and any
 other information as the commissioner may prescribe. The
 registrar in each county shall record information provided by the
 municipal assessors.

27 §1123. Providing information to interested parties

29 1. Developer. The developer of a parcel of farm or open
31 space land subject to taxation under this subchapter shall inform
33 the planning board of the town in which the land is located that
35 the land is classified under the farm and open space tax laws.
 Receipt of a permit is contingent upon the payment of any
 penalties due from withdrawing the parcel from taxation under
 this subchapter.

37 2. Seller. Every seller of a parcel of farm or open space
39 land subject to taxation under this subchapter and every agent of
41 a seller shall disclose in writing in a purchase and sale
43 agreement for the land or, if there is no such agreement, prior
45 to the sales transaction, that the land is subject to taxation
47 under this subchapter.

49 A. In the case of failure to disclose that the land is
51 subject to taxation under this subchapter, any contract or
 other agreement for the purchase and sale of the land may be
 declared void by the buyer until the passing of title to the
 buyer.

B. If the buyer declares the contract or agreement void
 under the provisions of paragraph A, any money deposited or

