

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 1434

H.P. 1028

House of Representatives, May 3, 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

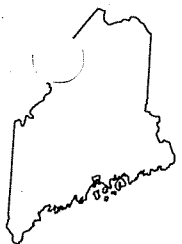
Presented by Representative RYDELL of Brunswick.

Cosponsored by Representative DORE of Auburn, Representative TARDY of Palmyra and Senator ANDREWS of Cumberland.

STATE OF MAINE

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

An Act to Provide an Extension of the Filing Date for Tree Growth or Farm and Open Space Programs When a Municipality Undertakes a Revaluation of Property.



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

3 **Sec. 1. 36 MRSA §579, first ¶,** as amended by PL 1981, c. 706,
5 §9, is further amended to read:

7 The owner or owners of forest land subject to valuation
9 under this subchapter shall submit a signed schedule in
11 duplicate, on or before April 1st of the year in which that land
13 first becomes subject to valuation under this subchapter, to the
15 assessor upon a form to be prescribed by the State Tax Assessor,
17 identifying the land to be valued hereunder, listing the number
19 of acres of each forest type, showing the location of each forest
21 type and representing that the land is used primarily for the
 growth of trees to be harvested for commercial use. Those
 schedules may be required at such other times as the assessor may
 designate upon 90-days' written notice. If the land has been the
 subject of a revaluation which included a revaluation of all land
 situated in that municipality or unorganized territory in the 6
 months before the April 1st deadline, the owner may submit the
 required schedule up to 60 days after receipt of the new
 valuation or April 1st, whichever is later.

23 **Sec. 2. 36 MRSA §1109, sub-§7** is enacted to read:

25 7. Revaluation; deadline extensions. If the farmland has
27 been the subject of a revaluation which included a revaluation of
29 all land situated in that municipality or unorganized territory
31 in the 6 months before the April 1st deadline set out in
33 subsection 1, 2 or 3, the landowner may submit the required
 schedule up to 60 days after receipt of the new valuation or
 April 1st, whichever is later, and the assessor shall notify the
 landowner as set out in subsection 4 within 60 days of receipt of
 that schedule if it is received after April 1st.

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STATEMENT OF FACT

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39 The purpose of this bill is to provide landowners, whose
41 property has been the subject of a revaluation, adequate time to
 qualify for the tree growth tax or farm and open space programs.