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)

2	
_	(Filing No. H-973)
4	
6	
U	STATE OF MAINE
8	HOUSE OF REPRESENTATIVES 114TH LEGISLATURE
10	SECOND REGULAR SESSION
12	1
12	COMMITTEE AMENDMENT "H" to H.P. 1639, L.D. 2272, Bill, "An
14	Act to Clarify Eligibility Requirements for the Open Space Land
	Program"
16	
18	Amend the bill by inserting after the title the following:
10	'Emergency preamble. Whereas, Acts of the Legislature do not
20	become effective until 90 days after adjournment unless enacted
	as emergencies; and
22	
	Whereas, a number of pending applications for the open space
24	land program must be decided prior to April 1, 1990, based on the new guidelines established in this legislation; and
26	new guidelines established in this legislation, and
_ •	Whereas, in the judgment of the Legislature, these facts
28	create an emergency within the meaning of the Constitution of
• •	Maine and require the following legislation as immediately
30	necessary for the preservation of the public peace, health and safety; now, therefore,'
32	safety, now, therefore,
J.	Further amend the bill in section 1 in subsection 6 in the
34	4th and 5th lines (page 1, lines 9 and 10 in L.D.) by striking
	out the following: "would provide a significant public benefit
36	by" and inserting in its place the following: 'weuld provides a
38	public benefit in any of the following areas'
30	Further amend the bill in section 3 in that part designated
40	"§1106." in the first paragraph in the 6th line (page 2, line 12
	in L.D.) by striking out the following: ", based on the
42	particular use the open space serves"

42

2	Further amend the bill by striking out all of sections 4 and 5 and inserting in their place the following:
4	
6	'Sec. 4. 36 MRSA §1109, sub-§3, as amended by PL 1977, c. 467, §8, is repealed and the following enacted in its place:
8	3. Open space qualification. The owner or owners of land who believe that the owners' land falls within the definition of
10	open space land contained in section 1102, subsection 6 shall submit a signed schedule in duplicate on or before April 1st of
12	the year in which that land first becomes subject to taxation under this subchapter to the assessor on a form prescribed by the
14	State Tax Assessor that must contain a description of the land, a general description of the use to which the land is being put and
16	such other information as the assessor may require to aid in determining whether the land qualifies for such classification.
18	The assessor shall determine whether the land falls within the definition of open space land contained in section 1102,
20	subsection 6 and, if so, that land must be classified as open space land and subject to taxation under this subchapter. In
22	making the determination that the restriction or preservation of
24	land under open space classification provides a public benefit, as required in section 1102, subsection 6, the assessor shall
26	consider all facts and circumstances pertinent to the land and its vicinity. Factors appropriate to one application may be
28	irrelevant in determining the public benefit of another application. A single factor, whether listed below or not, may be determinative of public benefit. Among the factors to be
30	considered are:
32.	A. The importance of the land by virtue of its size or uniqueness in the vicinity or proximity to extensive
34	development or comprising an entire landscape feature;
36	B. The likelihood that development of the land would contribute to degradation of the scenic, natural, historic
38	or archeological character of the area;
40	C. The opportunity of the general public to appreciate significant scenic values of the land;
42	D. The opportunity for regular and substantial use of the
44	land by the general public for recreational or educational use:
46	E. The importance of the land in preserving a local or
48	regional landscape or resource that attracts tourism or commerce to the area;
50	F. The likelihood that the preservation of the land as
52	undeveloped open space will provide economic benefit to the

COMMITTEE AMENDMENT "A" to H.P. 1639, L.D. 2272

2	town by limiting municipal expenditures required to service development;
4	G. Whether the land is included in an area designated as
6	<pre>open space land or resource protection land on a comprehensive plan or in a zoning ordinance or on a zoning map as finally adopted;</pre>
8	map as linally adopted;
	H. The existence of a conservation easement, other legally
10	<pre>enforceable restriction, or ownership by a nonprofit entity committed to conservation of the property that will</pre>
12	<pre>permanently preserve the land in its natural, scenic or open character;</pre>
14	
16	I. The proximity of other private or public conservation lands protected by permanent easement or ownership by governmental or nonprofit entities committed to conservation
18	of the property;
20	J. The likelihood that protection of the land will contribute to the ecological viability of a local, state or
22	national park, nature preserve, wildlife refuge, wilderness area or similar protected area;
24	K. The existence on the land of habitat for rare,
26	endangered or threatened species of animals, fish or plants, or of a high quality example of a terrestrial or aquatic
28	community;
30	L. The consistency of the proposed open space use with
32	<pre>public programs for scenic preservation, wildlife preservation, historic preservation, game management or recreation in the region;</pre>
34	regreation in the region,
	M. The identification of the land or of outstanding natural
36	resources on the land by a legislatively mandated program, on the state, local or federal level, as particular areas,
38	parcels, land types or natural resources for protection including, but not limited to, the Register of Critical
40	Areas under Title 5, chapter 312; the laws governing wildlife sanctuaries and management areas under Title 12,
12	sections 7651 and 7652; the laws governing the State's rivers under Title 12, chapter 200; the natural resource
14	protection laws under Title 38, chapter 3, subchapter I, article 5-A; and the Maine Coastal Barrier Resources Systems
16	under Title 38, chapter 21; or
18	N. Whether the land contains historic or archeological resources listed in the National Register of Historic Places
50	or is determined eligible for such a listing by the Maine Historic Preservation Commission, either in its own right or
52	as contributing to the significance of an adjacent historic

or archeological resource listed, or eligible to be listed, in the National Register of Historic Places.

In the event that any parcel of land, for which the owner or 4 owners are seeking classification as open space, contains any principal or accessory structures or any substantial improvements 6 that are inconsistent with the preservation of the land as open space, the owner or owners in their schedule shall exclude from their application for classification as open space a parcel of 10 land containing those buildings or improvements at least equivalent in size to the state minimum lot size as prescribed by Title 12, section 4807-A, or by the zoning ordinances or zoning 12 map pertaining to the area in which the land is located, 14 whichever is larger.

Sec. 5. 36 MRSA §1109, sub-§7 is enacted to read:

7. Transition. Municipalities with land already classified as open space under this subchapter shall notify the owner or owners of any such land, on or before January 1, 1991, that they must reapply for open space classification on the land and must meet the new public benefit test to qualify for reclassification. If an owner who has been notified in accordance with this section fails to reapply on or before April 1, 1991, the land is deemed to have been voluntarily withdrawn from classification and the appropriate recapture penalty provided in section 1112 applies. If land, for which a reapplication is timely filed, is determined to have failed to meet the open space public benefit test required by this subchapter, the land is removed from classification as of April 1, 1991 and no penalty may be imposed.

32

34

2

16

18

20

22

24

26

28

30

Sec. 6. 36 MRSA §1112, 3rd ¶, as amended by PL 1989, c. 555, §19, is further amended to read:

36

38

40

42

44

46

48

50

52

Ne \underline{A} penalty may <u>not</u> be assessed at the time of a change of use from the farmland classification of land subject to taxation under this subchapter to the open space classification of land subject to taxation under this subchapter. No A penalty may not be assessed upon the withdrawal of open space land from taxation under this subchapter if the owner applies for and is accepted for classification as timberland under subchapter II-A. also is no penalty imposed when land classified as timberland is accepted for classification as open space land. A penalty may not be assessed upon withdrawal of open space land from taxation under this subchapter, or from timberland taxation under subchapter II-A, if the owner applies for and is accepted for classification as farmland under this subchapter. The recapture penalty for withdrawal from farmland classification within 10 years of a transfer from either open space tax classification or timberland tax classification is the same imposed on withdrawal

- from the prior tax classification, open space or tree growth.

 The recapture penalty for withdrawal from farmland classification more than 10 years after such a transfer will be the regular farmland recapture penalty provided for in this section. In the event a penalty is later assessed under subchapter II-A, the period of time that the land was taxed as farmland or as open space land under this subchapter shall must be included for purposes of establishing the amount of the penalty.
 - Sec. 7. 36 MRSA §1115, as enacted by PL 1975, c. 726, §2, is amended to read:

§1115. Transfer of portion of parcel of land

10

12

14

16

18

20

22

24

26

28

30

32

34

40

Sale Transfer of a portion of a parcel of land farmland subject to taxation under this subchapter shall does not affect the taxation under this subchapter of the resulting parcels unless they do not meet the minimum acreage requirements of this subchapter. Transfer of a portion of a parcel of open space land subject to taxation under this subchapter does not affect the taxation under this subchapter of the resulting parcels unless either or both of the parcels no longer provide a public benefit as required in section 1102, subsection 6. Each resulting parcel shall must be taxed to the owners under this subchapter until such a parcel is withdrawn from taxation under this subchapter, in which case, the penalties provided for in section 1112 shall apply only to the owner of such that parcel. If a parcel of farmland resulting from such-sale-is the transfer of less than the minimum acreage requirement of this subchapter or, if a parcel of open space land resulting from a transfer no longer provides public benefit, such <u>that</u> parcel shall must be considered as withdrawn from taxation under this subchapter as a result of such-sale the transfer and subject to penalties as provided.

Emergency clause. In view of the emergency cited in the preamble, this Act takes effect when approved.'

STATEMENT OF FACT

This amendment adds an emergency preamble and emergency clause. It also provides a new and expanded list of factors to be considered by a municipal assessor relative to open space qualification, clarifies the penalty provisions for transfer of parcels between various current use classifications and clarifies that removal of a portion of a parcel by transfer, not only sale, may result in penalties.

Page 5-LR2815(2)

Reported by the Committee on Taxation
Reproduced and distributed under the direction of the Clerk of the
House
3/22/90 (Filing No. H-973)