

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

Legislative Document

No. 777

H.P. 540

House of Representatives, February 22, 1991

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 CARLETON of Wells.

STATE OF MAINE

IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY-ONE

**An Act to Require That Property Taxed under the Maine Tree Growth Tax Law and the Farm and Open Space Tax Laws Be Recorded in the Registry of Deeds.**



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

4 **Sec. 1. 36 MRSA §574-C is enacted to read:**

6 **§574-C. Recording in registry of deeds**

8 In order for property to be eligible for taxation under this  
10 subchapter, the landowner must demonstrate to the assessor that  
12 evidence of classification of the property under this subchapter  
14 has been recorded in the registry of deeds for the county in  
16 which the property is located.

18 **Sec. 2. 36 MRSA §1109, sub-§8 is enacted to read:**

20 **8. Recording in registry of deeds.** In order for property  
22 to be eligible for taxation under this subchapter, the landowner  
24 must demonstrate to the assessor that evidence of classification  
26 of the property under this subchapter has been recorded in the  
28 registry of deeds for the county in which the property is located.

22 **STATEMENT OF FACT**

24 This bill requires that, in order for property to be taxed  
26 under the Maine Tree Growth Tax Law or the farm and open space  
28 tax laws evidence of classification under those laws must be  
recorded in the county registry of deeds.