

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 1370

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H.P. 948

House of Representatives, March 29, 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 HICHENS of Eliot.

Cosponsored by Representative GREENLAW of Standish, Representative PAUL of Sanford and Senator SUMMERS of Cumberland.

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STATE OF MAINE

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

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**An Act to Allow Landowners Who Do Not Post Their Property to  
Receive a Tax Exemption.**

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

4 36 MRSA §656, sub-§1, ¶J is enacted to read:

6 J. Ten percent of the just value of any parcel of land  
8 greater in area than 5 acres, if that land is not posted to  
restrict access by the general public. This exemption does  
not apply to:

10 (1) Any land owned by a business or industry in  
12 organized municipalities; and

14 (2) Any landowner that charges a fee or fees for land  
use or road access.

16 Notwithstanding section 661, the Treasurer of State shall  
18 reimburse each municipality 100% of the property tax revenue  
20 loss suffered by that municipality during the previous  
calendar year as a result of the property tax exemption  
provided in this paragraph.

22 STATEMENT OF FACT

24 This bill provides that landowners of parcels greater than 5  
26 acres who do not post their land to restrict access receive a 10%  
28 property tax exemption. The bill provides that the State  
30 reimburse municipalities 100% of the property tax revenue loss  
suffered as a result of this exemption.