

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 1400

S.P. 522

In Senate, April 1, 1991

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator BUSTIN of Kennebec  
Cosponsored by Representative PARADIS of Augusta and Representative MAYO of  
Thomaston.

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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 Provide State Reimbursement to Municipalities for Property  
Tax Losses Due to State-owned Property.**

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

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4       Sec. 1. 36 MRSA §271, sub-§2, ¶A, as amended by PL 1987, c.  
530, §2, is further amended to read:

6       A. Hear and determine appeals according to the following  
7 provisions of law and as authorized in this Title:

8               (1) The tree growth tax law, chapter 105, subchapter  
10               II-A;

12               (2) The farm and open space law, chapter 105,  
14               subchapter X;

16               (3) As provided in section 843;

18               (4) As provided in section 844;

20               (5) Section 272;

22               (6) Section 2865; and

24               (7) Title 38, section 1505;

26       Sec. 2. 36 MRSA §662 is enacted to read:

28       §662. Reimbursement to municipalities for state-owned property

30       1. Reimbursement. The Treasurer of State shall make  
31 payments annually on November 1st to municipalities to reimburse  
32 them for property tax losses resulting from the presence of  
33 state-owned property within the municipalities.

34       2. Amount of payment. The amount of reimbursement must be  
35 equal to 50% of the property tax loss to each municipality for  
36 the preceding state fiscal year. That reimbursement must be  
37 determined by multiplying the estimated municipal value of  
38 reimbursable property times the municipal mill rate and dividing  
39 by 2.

40       3. Estimation of value of reimbursable property. The State  
41 Tax Assessor shall estimate annually by August 1st the municipal  
42 value of reimbursable property in each municipality for the  
43 preceding state fiscal year and certify that amount to the  
44 Treasurer of State.

45       4. Appeals. A municipality that disagrees with the  
46 determination of municipal value made by the State Tax Assessor  
47 may appeal that determination to the State Board of Property Tax  
48 Review.

