

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 1627

S.P. 623

In Senate, April 24, 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 ESTES of York

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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 Concerning Exemption from Property Tax of Wetlands.

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

2           Sec. 1. 36 MRSA §656, sub-§1, ¶I, as enacted by PL 1983, c.  
4 555, §3, is amended to read:

6           I. Mining property as provided in section 2854, and

8           Sec. 2. 36 MRSA §656, sub-§1, ¶J is enacted to read:

10           J. Any parcel of land with an area greater than one acre  
12           when that parcel is recognized and classified as wetland by  
14           any federal, state or local agency. For purposes of this  
16           section, "wetland" means coastal wetlands, as defined in  
18           Title 38, section 482, subsection 2-E, and freshwater  
20           wetlands, which are freshwater swamps, marshes, bogs and  
22           similar areas that are characterized predominantly by  
24           wetland vegetation and are not considered part of a great  
26           pond, coastal wetland, river, stream or brook. Any parcel  
              exempted from taxation under this section may not be used  
              when calculating the minimum number of acres needed for  
              purposes of subdivision.

#### STATEMENT OF FACT

26           This bill exempts from property taxation any parcel of land  
greater than one acre in area that is classified as wetland.