

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 1706

H.P. 1165

House of Representatives, April 25, 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 BUTLAND of Cumberland.  
Cosponsored by Senator RICH of Cumberland.

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STATE OF MAINE

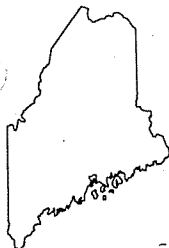
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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY-ONE

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**An Act to Exempt Certain Farm Structures from Taxation.**

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**§1133. Owner's application**

An owner of farmland may apply for exemption under this subchapter on a form prescribed by the State Tax Assessor on or before April 1st following the completion of the construction or reconstruction. The applicant has the burden of proof as to qualification. If the assessor finds that the farm structure meets the requirements of section 1132, that structure is exempt from taxation as provided. The exemption continues, without further application, only while the farm structure is actually used as required, but in no event for more than 10 years.

The assessor shall record, in the municipal office of the town where the farm structure is located, the granting of the exemption and the value at which the property would have been assessed had it not been exempt under this subchapter.

**§1134. Recapture of taxes on change of use**

If the farmland or farm structure is converted to other uses inconsistent with the provisions of this subchapter during the period of an exemption granted under section 1133, the farm structure is subject to full recapture of the taxes that would have been paid for each year the exemption was granted, based on the value recorded under section 1133 plus interest at the rate set by the town on delinquent taxes during those years.

**§1135. Enforcement**

A tax lien is available to secure the payment of the penalty provided in section 1134. This lien may be enforced in the same manner as liens on real estate created by section 552.

**STATEMENT OF FACT**

This bill further encourages the preservation of farmland as provided in the Farm and Open Space Tax Law by providing a 10-year exemption from taxation for certain new farm structures.