

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

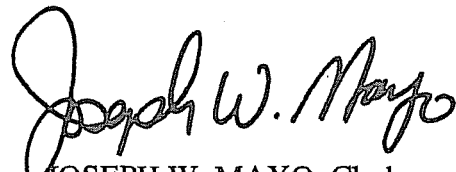
No. 662

H.P. 504

House of Representatives, February 25, 1993

An Act to Amend the Definition of "Parcel" for Purposes of Property Taxes.

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative TARDY of Palmyra.
Cosponsored by Representatives: DiPIETRO of South Portland, SPEAR of Nobleboro.

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

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Sec. 1. 36 MRSA §501, sub-§4-A is enacted to read:

4-A. Parcel. "Parcel" means a unit of real estate, notwithstanding that it is divided by a road, way, railroad or pipeline or by a municipal or county line.

Sec. 2. 36 MRSA §574-B, first ¶, as enacted by PL 1989, c. 555, §16, is amended to read:

An owner of a parcel containing forest land may apply at the landowner's election by filing with the assessor the schedule provided for in section 579~~7~~, except that this subchapter shall does not apply to any parcel containing less than 10 acres of forest land. ~~For purposes of this subchapter, a parcel is deemed to include a unit of real estate, notwithstanding that it is divided by a road, way, railroad or pipeline, or by a municipal or county line.~~ The election to apply shall ~~require~~ requires the unanimous consent of all owners of an interest in a parcel, except for the State, which is not subject to taxation hereunder under this section.

Sec. 3. Effective date. This Act takes effect for the property tax year beginning April 1, 1994.

STATEMENT OF FACT

This bill moves a definition from within a section of law to the definition section of that chapter.