

# MAINE STATE LEGISLATURE

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# 116th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1993

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Legislative Document

No. 744

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H.P. 548

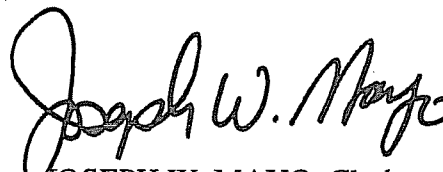
House of Representatives, March 2, 1993

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**An Act to Require Disclosure of Certain Property Status.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative CARROLL of Gray.  
Cosponsored by Senator CLEVELAND of Androscoggin and  
Representative: KETTERER of Madison.

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

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Sec. 1. 36 MRSA §579-A is enacted to read:

§579-A. Deed recording

The owner or owners of any parcel of land eligible for valuation under this subchapter shall prepare a sworn certificate in recordable form attesting to that fact and record it in the registry of deeds. This certificate must:

1. Property owners. Indicate the name of the current property owner or owners;

2. Identify property. Identify the property by reference to the last recorded deed in its chain of title; and

3. Tree growth taxation. Indicate that the property is subject to taxation under this subchapter, the date that taxation became effective or will become effective and the fact that there may be a penalty imposed on the owner or owners of the property if the use of the land changes.

Property is not subject to valuation under this subchapter until the property owner records the certificate and forwards the proof of that recordation to the assessor. Recording must occur within 90 days of notification by the assessor that the property meets the requirements of this subchapter or that valuation under this subchapter does not apply to the property. The owner or owners of land that was subject to valuation under this subchapter prior to the effective date of this section have until March 30, 1996 to comply with this section.

Sec. 2. 36 MRSA §1109, sub-§4-A is enacted to read:

4-A. Deed recording. The owner or owners of any parcel of land eligible for taxation under this subchapter shall prepare a sworn certificate in recordable form attesting to that fact and record it in the registry of deeds. This certificate must:

A. Indicate the name of the current property owner or owners;

B. Identify the property by reference to the last recorded deed in its chain of title; and

C. Indicate that the property is subject to taxation under this subchapter, the date that taxation became effective or will become effective and the fact that there may be a penalty imposed on the owner or owners of the property if the use of the land changes.

2 Property is not eligible for taxation under this subchapter until  
4 the property owner records the certificate and forwards the proof  
6 of that recordation to the assessor. Recording must occur within  
8 90 days of notification by the assessor that the property meets  
10 the requirements of this subchapter or that this subchapter does  
12 not apply to the property. The owner or owners of land that was  
14 subject to taxation under this subchapter prior to the effective  
16 date of this subsection have until March 30, 1996 to comply with  
18 this subsection.

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STATEMENT OF FACT

16 This bill requires property owners that have land taxed  
18 under the Maine Tree Growth Tax Law or the farm and open space  
20 tax laws to record that fact in the deeds for that land. This  
recordation will ensure that land subject to penalty for a change  
in status will have that fact recorded in the chain of title.