

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 20

H.P. 26

House of Representatives, January 12, 1995

**An Act to Change the Method of Assessing Taxes for Land in the
Unorganized Townships in the Maine Tree Growth Tax Law.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative HICHBORN of LaGrange. (By Request)

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

4 **Sec. 1. 36 MRSA §574-B, first ¶**, as enacted by PL 1989, c. 555,
§16, is amended to read:

6 An owner of a parcel containing forest land may apply at the
landowner's election by filing with the assessor the schedule
8 provided for in section 579; except that this subchapter ~~shall~~
~~does~~ not apply to any parcel containing less than 10 acres of
10 forest land. For purposes of this subchapter, a parcel is deemed
to include a unit of real estate, notwithstanding that it is
12 divided by a road, way, railroad or pipeline, or by a municipal
or county line. The election to apply ~~shall-require~~ requires the
14 unanimous consent of all owners of an interest in a parcel,
except for the State, which is not subject to taxation hereunder
16 under this subchapter. Beginning April 1, 1996, a parcel of
land may not be taxed under this subchapter if the owner places
18 physical restrictions, such as a gate or chain, on entry to the
land and a fee is charged to state residents for entry for the
20 purposes of hunting, fishing or other recreational activities.

22 **STATEMENT OF FACT**

24 This bill provides that, beginning April 1, 1996, forest
26 land may not be classified under the Maine Tree Growth Tax Law if
entry to the land is restricted and a fee is charged to Maine
28 residents for entry for recreational purposes, including hunting
and fishing. Land that becomes ineligible for classification
30 under this bill would be returned to taxation according to just
value.