

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 171

H.P. 160

House of Representatives, January 16, 2001

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**An Act to Require the State to Reimburse Communities and Unorganized Territories for Loss of Tax Revenue when the State Purchases 100 Acres or More of Land.**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*

MILLICENT M. MacFARLAND, Clerk

Presented by Representative CARR of Lincoln.  
Cosponsored by Senator DAVIS of Piscataquis and  
Representatives: BELANGER of Caribou, GOODWIN of Pembroke, SCHNEIDER of  
Durham, SHERMAN of Hodgdon, STANLEY of Medway, TREADWELL of Carmel,  
WHEELER of Bridgewater, Senator: McALEVEY of York.

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

4 **Sec. 1. 36 MRSA §662 is enacted to read:**

6 **§662. Reimbursement for land acquired by the State after  
October 1, 2001**

8 **1. Reimbursement.** The Treasurer of State shall reimburse  
10 each municipality for the property tax revenue loss to the  
12 municipality resulting from the acquisition of land of 100 acres  
14 or more or interests in land 100 acres or more acquired by the  
16 State after October 1, 2001. The Treasurer of State is not  
18 required to reimburse a municipality if ownership of the land or  
20 interest in land acquired by the State is transferred to the  
22 municipality in which the land is located.

24 **2. Filing claim.** If a municipality suffers property tax  
26 revenue loss for which it is entitled to reimbursement under  
28 subsection 1, it may file a claim for reimbursement in the same  
30 manner as provided under section 661. If the municipality is  
32 entitled to reimbursement under both this section and section  
34 661, the State Tax Assessor shall calculate reimbursement by  
36 combining the valuations of property eligible for reimbursement  
38 under this section with the value of property eligible under  
section 661.

36 **3. Unorganized territory.** The unorganized territory is  
38 entitled to reimbursement under this section in the same manner  
as a municipality. The amount of reimbursement due must be paid  
into the Unorganized Territory Education and Services Fund  
established in chapter 115.

34 **SUMMARY**

36 This bill requires the State to reimburse municipalities and  
38 the unorganized territory for property tax revenue lost as a  
result of the State acquiring 100 acres or more of land after  
October 1, 2001.