

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 1007

S.P. 296

In Senate, February 20, 2001

**An Act to Amend the Laws on Current Use Taxation to Exclude Property
that is Subdivided After Classification.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator PENDLETON of Cumberland.

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

Sec. 1. 36 MRSA §573, sub-§3, as amended by PL 1993, c. 452, §§ 1 and 2, is further amended to read:

3. Forest land. "Forest land" means land used primarily for growth of trees to be harvested for commercial use, but does not include ledge, marsh, open swamp, bog, water and similar areas, ~~which that~~ are unsuitable for growing a forest product or for harvesting for commercial use even though these areas may exist within forest lands.

Land ~~which that~~ would otherwise be included within this definition shall may not be excluded because of:

A. Multiple use for public recreation;

B. Statutory or governmental restrictions ~~which that~~ prevent commercial harvesting of trees or require a primary use of the land other than commercial harvesting;

C. Deed restrictions, restrictive covenants or organizational charters that prevent commercial harvesting of trees or require a primary use of land other than commercial harvesting and that were effective prior to January 1, 1982; or

E. Past or present multiple use for mineral exploration.

"Forest land" does not include land that is part of a subdivision that receives, after its classification as forest land, subdivision approval pursuant to Title 30-A, chapter 187, subchapter IV, or any municipal subdivision regulations or ordinances adopted pursuant to that subchapter, and the subdivision approval is provided by the appropriate approval authority on or after April 1, 2002.

Sec. 2. 36 MRSA §1114, as enacted by PL 1975, c. 726, §2, is amended to read:

§1114. Application

~~No~~ A person ~~can~~ may not apply for classification for more than an aggregate total of 15,000 acres under this subchapter. The classification of farmland or open space land hereunder shall ~~continue~~ continues until the municipal assessor, or State Tax Assessor in the unorganized territory, ~~determine~~ determines that the land no longer meets the requirements of ~~such~~ this classification. Any land that would otherwise be classified pursuant to this subchapter is excluded if it is part of a

2 subdivision that receives, after its classification as farmland
3 and open space, subdivision approval pursuant to Title 30-A,
4 chapter 187, subchapter IV, or any municipal subdivision
5 regulations or ordinances adopted pursuant to that subchapter,
6 and the subdivision approval is provided by the appropriate
7 approval authority on or after April 1, 2002.

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10 **SUMMARY**

11 This bill excludes land from the tree growth, farmland and
12 open space current use taxation classifications if that land
13 receives subdivision approval after the land's classification as
14 forest land or farmland and open spaces and the subdivision
approval is granted on or after April 1, 2002.