

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 1096

S.P. 328

In Senate, February 22, 2001

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### **An Act to Amend the Public Property Tax Exemption.**

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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 O'GARA of Cumberland.  
Cosponsored by Representative HAWES of Standish and  
Senators: KNEELAND of Aroostook, President MICHAUD of Penobscot, Representatives:  
BUCK of Yarmouth, BUMPS of China, GAGNE of Buckfield, McGOWAN of Pittsfield,  
MURPHY of Berwick, PERRY of Bangor.

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

4 **Sec. 1. 36 MRSA §651, sub-§1, ¶E** is amended to read:

6 E. The pipes, fixtures, hydrants, conduits, gatehouses,  
8 pumping stations, reservoirs and dams, used only for  
10 reservoir purposes, of public municipal corporations engaged  
12 in supplying water, power or light, if located outside of  
the limits of such public municipal corporation. This  
paragraph does not apply to real estate, including  
buildings, their foundations and surrounding improvements.

14 **SUMMARY**

16 This bill clarifies the public property tax exemption, which  
18 is required as a result of the law court decision in Portland  
Water District v. Town of Standish, 1999 ME 161, by specifying  
20 that real estate, including buildings, foundations and  
surrounding improvements, is taxable.