



120th MAINE LEGISLATURE

SECOND REGULAR SESSION-2002

Legislative Document

No. 2205

S.P. 825

In Senate, March 27, 2002

Resolve, to Adjust the Valuation of St. John Plantation as a Result of a Fire.

(AFTER DEADLINE)

(EMERGENCY)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

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PAMELA L. CAHILL Secretary of the Senate

Presented by Senator MARTIN of Aroostook. Cosponsored by Representative MICHAUD of Fort Kent and Representatives: PARADIS of Frenchville, SMITH of Van Buren.

- **Emergency preamble. Whereas,** Acts and resolves of the 2 Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, on the weekend of March 16th and 17th, 2002, a devastating fire broke out in St. John Plantation; and

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Whereas, as a result of the fire, the area has experienced a sudden and severe disruption of valuation; and

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Whereas, absent this special legislation, there would be no avenue for the State to calculate an adjusted state valuation for St. John Plantation for the year 2002; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore, be it

Sec. 1. State valuation for St. John Plantation for year 2002.
Resolved: That, due to the sudden and devastating fire that began in St. John Plantation the weekend of March 16th and 17th, 2002, notwithstanding the Maine Revised Statutes, Title 36, section 208 or 208-A, the State Tax Assessor shall reduce the state valuation for St. John Plantation for the year 2002 to \$9,480,000; and be it further

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Sec. 2. State valuation for St. John Plantation for year 2003.
30 Resolved: That St. John Plantation may request a reduction in its state valuation under the Maine Revised Statutes, Title 36, section 208-A for the year 2003 based on the reduction in value of the sawmill owned by Irving Forest Products without meeting the threshold of the statewide average tax rate under Title 36, section 208-A, subsection 2, paragraph C.

Emergency clause. In view of the emergency cited in the preamble, this resolve takes effect when approved.

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SUMMARY

In recognition of the sudden and devastating fire that began in St. John Plantation on March 16, 2002, this resolve directs the State Tax Assessor to reduce the state valuation for St. John Plantation for the year 2002 by 21% to \$9,480,000.

48 This resolve also authorizes St. John Plantation to seek an adjustment of its state valuation for the year 2003 without

meeting the state average tax rate threshold required under the provisions of current law.