

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)



# 121st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2003

---

Legislative Document

No. 138

S.P. 61

In Senate, January 21, 2003

**Resolve, Directing the State Tax Assessor to Adjust the State  
Valuation for the Town of Ashland**

(EMERGENCY)

---

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 MARTIN of Aroostook.  
Cosponsored by Representative CHURCHILL of Washburn.

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

4  
6           **Whereas,** the Town of Ashland is the host community to the  
Boralex Ashland, Inc., formerly Northeast Empire Limited  
Partnership #II, biomass electrical generation facility; and

8  
10           **Whereas,** as a result of severe disruptions in the economics  
and operations of the biomass electrical generation industry, the  
Town of Ashland has experienced a sudden and severe disruption of  
12 its municipal valuation related to the year 2001 municipal  
valuation relied upon by the State for purposes of establishing  
14 the 2003 state valuation, as determined by the Department of  
Administrative and Financial Services, Maine Revenue Services,  
Property Tax Division in September of 2002; and

16  
18           **Whereas,** Maine Revenue Services, Property Tax Division has  
completed its state valuations and the appeal period for the same  
has passed; and

20  
22           **Whereas,** absent this special legislation, there is no means  
for Maine Revenue Services, Property Tax Division to recalculate  
24 an adjusted state valuation for the Town of Ashland for the 2003  
state valuation; and

26  
28           **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  
30 necessary for the preservation of the public peace, health and  
safety; now, therefore, be it

32           **Sec. 1. State valuation for Town of Ashland for year 2003.**  
34 **Resolved:** That, due to the sudden and severe disruption of  
valuation caused by changes in the economics and operations of  
36 the biomass electrical generation industry, notwithstanding the  
Maine Revised Statutes, Title 36, sections 208 and 208-A, the  
38 State Tax Assessor shall reduce the state valuation for the Town  
of Ashland for the year 2003 state valuation to \$66,950,000.

40           **Emergency clause.** In view of the emergency cited in the  
preamble, this resolve takes effect when approved.  
42

44  
46

#### SUMMARY

48           This resolve directs the State Tax Assessor to reduce the  
state valuation for the Town of Ashland by approximately 12% to  
\$66,950,000.