

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 530

H.P. 408

House of Representatives, February 5, 2007

**An Act To Encourage Open Space through Current Use Taxation of  
Open Space Land Set Aside for Long-term Protection from  
Development**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative HILL of York.  
Cosponsored by Senator PERRY of Penobscot and  
Representatives: ADAMS of Portland, BURNS of Berwick, CONNOR of Kennebunk,  
GOULD of South Berwick, HANLEY of Gardiner, Senator: McCORMICK of Kennebec.

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

2 **Sec. 1. 36 MRSA §1106-A, sub-§2-A** is enacted to read:

3 **2-A. Long-term protected land.** Open space land set aside for long-term  
4 protection in a municipality with a critical need for open space land is entitled to a  
5 reduction from the ordinary assessed value of land, without regard to conservation  
6 easement restrictions and as reduced by the certified ratio, by 85%. For the purposes of  
7 this subsection, "municipality with a critical need for open space land" means a  
8 municipality where the voters have approved a referendum making a determination that  
9 protection of open space land is vital to maintenance of the character of the municipality  
10 and that the continued existence of sufficient open space land is threatened without  
11 further protection, and "open space land set aside for long-term protection" means open  
12 space land that is protected from development for a minimum of 20 years in a manner  
13 that is legally enforceable by the municipality where the land is located.

14 **Sec. 2. 36 MRSA §1112, 5th ¶**, as amended by PL 1993, c. 452, §12, is further  
15 amended to read:

16 For land classified as open space under this subchapter, the penalty is the same as that  
17 imposed for withdrawal from tree growth classification in section 581 ~~and~~, except that  
18 for open space land set aside for long-term protection subject to the reduction provided  
19 under section 1106-A, subsection 2-A the penalty is the same as for withdrawal of  
20 farmland under this section. A penalty imposed under this section may be assessed and  
21 collected as a supplemental assessment in accordance with section 713-B.

22 **SUMMARY**

23 This bill permits an 85% reduction in property taxes for open space land set aside for  
24 long-term protection in a municipality where the voters have determined that there is a  
25 critical need for open space land. The withdrawal penalty for open space land set aside  
26 for long-term protection is the same as for withdrawal of farmland from classification  
27 which is the minimum constitutional penalty.