

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 559

H.P. 437

House of Representatives, February 5, 2007

**An Act Regarding the Valuation of Land within Buffer Areas
Established under the Natural Resources Protection Laws**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative JOY of Crystal.

Cosponsored by Representatives: ANNIS of Dover-Foxcroft, JACOBSEN of Waterboro,
MOORE of Standish, RICHARDSON of Carmel, SAVIELLO of Wilton.

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

2 **Sec. 1. 36 MRSA §1102, sub-§6, ¶D**, as amended by PL 1989, c. 748, §1, is
3 further amended to read:

4 D. Preserving wildlife or wildlife habitat, including land and buffer areas
5 designated by the Department of Inland Fisheries and Wildlife as significant wildlife
6 habitat under Title 38, section 480-BB.

7 **Sec. 2. 36 MRSA §1106-A, sub-§2, ¶B**, as enacted by PL 1993, c. 452, §9, is
8 amended to read:

9 B. Permanently protected open space land ~~is~~ and land and buffer areas designated
10 by the Department of Inland Fisheries and Wildlife as significant wildlife habitat
11 under Title 38, section 480-BB are eligible for the reduction set in paragraph A and
12 an additional 30%.

13 **SUMMARY**

14 This bill provides that land and buffer areas designated by the Department of Inland
15 Fisheries and Wildlife as significant wildlife habitat under the natural resources
16 protection laws may be classified as open space land and taxed at their current use value
17 for property tax purposes. If a current use value is not available, the land may receive a
18 reduction in just value for property tax purposes of at least 50%.