



127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 1148

H.P. 786

House of Representatives, March 31, 2015

An Act To Implement a Local Ballot Referendum for Municipalities To Disallow Tax-exempt Status to Large Land Trusts

Reference to the Committee on State and Local Government suggested and ordered printed.

R(+ B. Hunt

ROBERT B. HUNT Clerk

Presented by Representative KINNEY of Limington. Cosponsored by Senator BURNS of Washington and Representatives: CRAFTS of Lisbon, NUTTING of Oakland, Senator: MASON of Androscoggin.

- 1 Be it enacted by the People of the State of Maine as follows:
- 2 Sec. 1. 36 MRSA §652, sub-§2 is enacted to read:

3 2. Referendum to deny tax-exempt status to land trusts. Notwithstanding the 4 provisions of subsection 1, a municipality in which property of a land trust that contains at least 20 acres eligible for exemption from taxation pursuant to subsection 1 is located 5 may deny, by referendum, tax-exempt status to that land trust. A referendum must be held 6 and conducted in accordance with the provisions of the municipality's charter or Title 7 30-A, sections 2524 and 2528 to 2532, even if the municipality has not accepted the 8 9 provisions of Title 30-A, section 2528. A municipality that votes to deny tax-exempt 10 status for a land trust pursuant to this subsection must deny tax-exempt status for every land trust of at least 20 acres in size located in that municipality. 11

SUMMARY

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Current law provides a property tax exemption to certain property of benevolent and
charitable institutions, including land trusts, incorporated in this State.

This bill allows a municipality, by referendum, to deny tax-exempt status to a land trust that is at least 20 acres in size. If the municipality denies tax-exempt status for a land trust, it must deny tax-exempt status to all land trusts of at least 20 acres located in that municipality.