

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE

ONE HUNDRED AND EIGHTH LEGISLATURE

FIRST REGULAR SESSION

January 5, 1977 to July 25, 1977

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH IN
ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 164, SUBSECTION 6.

PORTLAND LITHOGRAPH COMPANY
PORTLAND, MAINE
1977

PUBLIC LAWS
OF THE
STATE OF MAINE

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The certificate of provisional registration is nonrenewable and shall expire 3 years from the date of initial issuance. The certificate of registration shall expire biennially on August 31st or at such other time as the Commissioner of Business Regulation may designate. Registration may be renewed for the succeeding 2-year period upon written application of the registrant, the approval of the board and the payment of the fee provided. A fee for renewal of registration shall be set by the board in an amount not to exceed \$25 and shall be due and payable on or before the expiration date. Before a certificate of registration may be renewed, the applicant shall present evidence of continued professional learning and training of a type which is acceptable to the board.

Any person, who fails to renew his registration prior to its date of expiration, shall be stricken from the rolls and his registration may be renewed only after again meeting the requirements of this chapter. The board shall be responsible for mailing notification of the date of expiration of a certificate of provisional registration or a certificate of registration to any provisionally registered or registered substance abuse counselor not later than 30 days prior to the date of expiration.

§ 6220. Reciprocity

The board may waive any examinations for applicants who are recognized by other credentialing bodies as having met qualifications and standards determined by the board as comparable to those set forth in this chapter.

Effective October 24, 1977

CHAPTER 467

AN ACT Concerning the Farm and Open Space Tax Law.

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

Sec. 1. 36 MRSA, c. 105, sub-c. X, 1st 3 lines, as enacted by PL 1975, c. 726, § 2, are repealed and the following enacted in their places:

SUBCHAPTER X

FARM AND OPEN SPACE TAX LAW

Sec. 2. 36 MRSA § 1103, 1st sentence, as enacted by PL 1975, c. 726, § 2, is amended to read:

An owner of farmland or open space land may apply for taxation under this subchapter for the calendar year 1978, and for subsequent calendar years, at his election by filing with the assessor the schedule provided for in section 1109.

Sec. 2-A. 36 MRSA §1104, as enacted by PL 1975, c. 726, § 2, is repealed and the following enacted in its place:

§ 1104. Administration; regulations

The State Tax Assessor shall adopt and amend such rules and regulations as may be reasonable and appropriate to carry out his responsibilities as provided in this subchapter.

Sec. 3. 36 MRSA § 1105, as enacted by PL 1975, c. 726, § 2, is repealed and the following enacted in its place:

§ 1105. Valuation of farmland

The municipal assessor, chief assessor or State Tax Assessor for the unorganized territory shall establish the 100% valuation per acre for good cropland, good orchard land, good pastureland and open space. The 100% valuations per acre shall be based on the current use value of farmland used for agricultural purposes and open space land used for open space purposes. These valuations shall reflect neither the potential for development of farmland or open space for purposes other than for agriculture or open space nor the value attributable to road or shore frontage.

Subsequent to the determination of 100% valuations per acre, the municipal assessor, chief assessor or State Tax Assessor for the unorganized territory shall determine the valuation of each parcel of farmland classified under this subchapter, on a schedule provided by the State Tax Assessor, by adjusting the 100% valuation by the following ratios to reflect the value of very good, good and poor farmland:

	Very Good	Good	Poor
Cropland	1.2	1.0	.8
Orchard Land	1.2	1.0	.8
Pastureland	1.2	1.0	.8

The 100% valuations per acre for farm and open space woodland within a parcel classified under this subchapter shall be the 100% valuation per acre for each forest type established for each county pursuant to chapter 105, subchapter II-A. Areas other than woodland, pastureland, orchard land, cropland or open space located within any parcel of farmland or open space classified under this subchapter shall be valued on the basis of just value.

Sec. 4. 36 MRSA § 1107, as enacted by PL 1975, c. 726, § 2, is repealed.

Sec. 5. 36 MRSA § 1108, sub-§ 1, 1st sentence, as enacted by PL 1975, c. 726, § 2, is amended to read:

The municipal assessors shall adjust the State Tax Assessor's 100% valuations per acre for their county 100% valuations per acre for farmland for their jurisdiction by whatever ratio, or percentage of current just value, is then being applied to other property within the municipality to obtain the assessed values.

Sec. 6. 36 MRSA § 1108, sub-§ 2, 1st sentence, as enacted by PL 1975, c. 726, § 2, is amended to read:

The State Tax Assessor shall adjust the ~~100% valuation per acre for each land classification for each county~~ 100% valuations per acre for farmland for the unorganized territory by such ratio or percentage as is then being used to determine the state valuation applicable to other property in the unorganized territory to obtain the assessed values.

Sec. 7. 36 MRSA § 1109, sub-§ 1, 1st and 3rd sentences, as enacted by PL 1975, c. 726, § 2, are amended to read:

The owner or owners of farmland subject to taxation under this subchapter shall submit a signed schedule in duplicate, on or before April 1st of the year ~~preceeding that~~ in which the owner or owners wish to first subject such land ~~first becomes subject to taxation under this subchapter,~~ to the assessor upon a form to be prescribed by the State Tax Assessor identifying the land to be taxed hereunder, listing the number of acres of each farmland classification, showing the location of the land in each classification and representing that the land is farmland within the meaning of section 1102, subsection 4.

If the assessor finds that the land meets the requirements of Section 1102, subsection 4, the assessor shall classify it as farmland, apply the appropriate 100% valuations per acre for farmland and it shall be subject to taxation under this subchapter.

Sec. 8. 36 MRSA § 1109, sub-§ 3, as enacted by PL 1975, c. 726, § 2, is amended to read:

3. **Comprehensive plan.** The owner or owners of land included in any area designated as open space land upon any comprehensive plan or in any zoning ordinance or upon any zoning map as finally adopted or any other owner of land who believes that his land falls within the definition of open space land contained in section 1102, subsection 6, shall submit a signed schedule in duplicate on or before ~~November 1st~~ April 1st of the year ~~preceeding that~~ in which such land first becomes subject to taxation under this subchapter, to the assessor upon a form to be prescribed by the State Tax Assessor containing a description of the land, a general description of the use to which it is being put and such other information as the assessor may require to aid him in determining whether such land qualifies for such classification. If the land is included in an area designated as open space land on a comprehensive plan or in a zoning ordinance or upon a zoning map as finally adopted, such land shall be classified as open space land and shall be subject to taxation hereunder. If the land is not included in an area designated as open space land on a comprehensive plan or in a zoning ordinance or upon a zoning map as finally adopted, the assessor shall determine ~~that~~ whether the land falls within the definition of open space land contained in section 1102, subsection 6, and if so, such land shall be classified as open space land and subject to taxation hereunder. In the event that any parcel of land, for which the owner or owners are seeking classification as open space, shall contain any residential structures in current use, the owner or owners in their schedule shall exclude from their application for classification as open space a parcel of land containing such buildings equivalent in size to the state minimum lot size as prescribed by Title 12, section 4807-A or by the zoning ordinances or zoning map pertaining to the area in which the land is located, whichever is larger.

Sec. 9. 36 MRSA § 1109, sub-§ 4, 3rd ¶, as enacted by PL 1975, c. 726, §2, is repealed and the following enacted in its place:

Upon notice in writing by certified mail, return receipt requested, any owner or owners shall be required, within 60 days of the receipt of such notice, to respond to such written questions or interrogatories as the assessor may deem necessary to obtain material information about those lands. Should the assessor determine that he cannot reasonably obtain the required material information regarding those lands through such written questions or interrogatories, the assessor may require any owner or owners, upon notice in writing by certified mail, return receipt requested, or by such other method as provides actual notice, to appear before the assessor at such reasonable time and place as the assessor may designate and answer such questions or interrogatories as the assessor may deem necessary to obtain material information about those lands.

Sec. 10. 36 MRSA § 1109, sub-§ 5, 1st ¶, as enacted by PL 1975, c. 726, § 2, is amended to read:

If the owner or owners of any parcel of land subject to taxation under this subchapter fail to submit the schedules under the foregoing provisions of this section, or fail to respond, within 60 days of receipt, to written questions or interrogatories of the assessor, or fail within 60 days of receipt of notice as provided in this section, to appear before the assessor to respond to questions or interrogatories, or fail to provide information after notice duly received as provided under this section, such owner or owners shall be deemed to have waived all rights of appeal pursuant to section 1117 for the next property tax year except for the determination that the land is subject to taxation under this subchapter.

Sec. 11. 36 MRSA § 1109, sub-§ 6, as enacted by PL 1975, c. 726, § 2, is amended by inserting before the 1st sentence, the following new sentence:

The assessor shall determine annually whether any classified land continues to meet the requirements of this subchapter.

Sec. 12. 36 MRSA § 1110, as enacted by PL 1975, c. 726, § 2, is amended by adding at the end the following new sentence:

In the event that the assessor determines, upon his own initiative, to reclassify land previously classified under this subchapter, he shall provide to the owner or owners of the land by certified mail, return receipt requested, notice of his intention to reclassify such land and the reasons therefor.

Sec. 13. 36 MRSA § 1113, as enacted by PL 1975, c. 726, § 2, is repealed and the following enacted in its place:

§ 1113. Enforcement provision

There shall be a tax lien to secure the payment of the penalties provided in sections 1112 and 1109, subsections 2 and 6. Such a lien may be enforced in the same manner as liens on real estate created by section 552.