

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
ONE HUNDRED AND ELEVENTH LEGISLATURE

SECOND SPECIAL SESSION

November 18, 1983

AND AT THE

SECOND REGULAR SESSION

January 4, 1984 to April 25, 1984

AND AT THE

THIRD SPECIAL SESSION

September 4, 1984 to September 11, 1984

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

J.S. McCarthy Co., Inc.
Augusta, Maine
1986

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
SECOND REGULAR SESSION
of the
ONE HUNDRED AND ELEVENTH LEGISLATURE
JANUARY 4, 1984 TO APRIL 25, 1984

State other than the one in which the mine site is located All property which is not mineral products and is not primarily used or held for use in connection with mining or the business of mining at a mine site, or any activity necessary or incidental to or in support of mining or the business of mining engaged in at a mine site; or

(2) Those vehicles upon which state excise taxes are paid for the current registration period pursuant to chapter 111.

Sec. 6. 36 MRSA §2858, sub-§4-A, as enacted by PL 1983, c. 555, §4, is repealed.

Effective July 25, 1984.

CHAPTER 777

H.P. 1729 - L.D. 2282

AN ACT to Revise the Procedure Relating to the Review of Property Tax Exemptions and to Amend Certain Laws Relating to Property Tax Exemptions.

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

Sec. 1. 1 MRSA §2603, as amended by PL 1979, c. 687, §3, is repealed and the following enacted in its place:

§2603. Contents of report

1. Report. The report prepared as a result of the review required by section 2601, subsections 1 and 2 shall include:

A. A description of the purpose of the exemption;

B. A determination of the groups or individuals which benefit from the exemption;

C. An evaluation of the past effectiveness of the provision;

D. An evaluation of the future need for the exemption;

E. An estimate of the cost of retaining the provision;

F. A recommendation of the committee as to the amendment, repeal, replacement or retention of the exemption;

G. Any other recommendation of the committee relating to the provisions subject to review.

The committee may choose to include in its report only the information, with regard to the provisions reviewed, which has changed since the previous report.

2. Legislation. The report shall contain any legislation which is necessary to accomplish its recommendations.

3. Provision being reviewed; devoting public hearing time. The committee preparing this report shall devote at least part of one public hearing to the provision being reviewed prior to making its report.

Sec. 2. 36 MRSA §654, sub-§1, ¶E, as amended by PL 1977, c. 420, is further amended to read:

E. The estates up to the just value of \$3,500 of all persons determined to be blind within the definition provided by Title 22, chapter 959, who are receiving aid under that chapter.

The residential real estate up to the just value of \$4,000 of inhabitants of Maine who are legally blind as determined by the Department of Human Services. No person ~~shall~~ may be entitled to property tax exemption under more than one paragraph of this subsection.

Sec. 3. 36 MRSA §655, sub-§1, ¶Q, as enacted by PL 1983, c. 92, Pt. A, §1, is repealed.

Sec. 4. 36 MRSA §656, sub-§1, ¶C, as amended by PL 1971, c. 593, §23, is further amended to read:

C. The landing area of a privately owned airport, the use of which is approved by the Department of Transportation Bureau of Aeronautics, shall be exempt from taxation when the owner grants free use of that landing area to the public.