

# MAINE STATE LEGISLATURE

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**LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED BY THE  
ONE HUNDRED AND FOURTEENTH LEGISLATURE  
**FIRST REGULAR SESSION**

December 7, 1988 to July 1, 1989

Chapters 1 - 502

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J.S. McCarthy Company  
Augusta, Maine  
1989

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**PUBLIC LAWS**  
**OF THE**  
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**1989**

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The executive director may require examinations or tests to determine whether the person is disabled under section 18521.

### §18533. Service retirement

1. Average final compensation. The service retirement benefit of a person who returns to employment with that person's former employer or any other employer whose employees are covered by this article or chapter 423, subchapter V, article 3-A, after having been the recipient of a disability retirement benefit, shall be computed in its entirety using the average final compensation as defined by section 17001, subsection 4, on the date of that person's termination from service immediately before becoming the recipient of a service retirement benefit.

2. Costs of benefits. The cost of benefits based upon service credits earned before and during disability shall be charged to the Disability Retirement Benefit Fund. The cost of benefits based upon service credits earned after becoming reemployed shall be charged to the account of the employer through whom the service credits were earned.

3. Special plans. The service credits earned after return to employment by a person who was employed under a special plan before becoming the recipient of a disability retirement benefit shall be credited toward completing the service requirements for retirement under that special plan. As used in this section, unless the context otherwise indicates, "special plan" means any of the retirement programs in section 17851, subsections 4 to 11 or section 18453, subsections 2 to 9.

A. The executive director may require, once each year, that the member undergo examinations or tests, conducted in accordance with section 18526, to determine that the member is still disabled to the extent that it is impossible to perform the duties of that member's former employment position.

B. If the member refuses to submit to the examinations or tests under paragraph A, the service credits earned after that date shall be based upon the plan applicable to the position in which the member is currently employed.

C. If it is determined on the basis of the examinations or tests under paragraph A that the member is no longer disabled to the extent that it is impossible to perform the duties of the former employment position, the member shall:

(1) Return to employment in a position covered by the same special plan or a comparable special plan that covered the former employment position; or

(2) Remain in the current employment position and have the service credits earned thereafter based upon the plan applicable to the position in which the member is currently employed.

### §18534. Optional election

Any person entitled to receive a disability retirement benefit under article 3, as in effect immediately before October 1, 1989, or under section 1122 of the former retirement system law, as in effect immediately before July 1, 1977, may elect to be governed by this article instead of article 3 by making written application to the executive director within 6 months after adoption of this article by the participating local district. If the election is made, this article shall apply from the date of the person's original eligibility for disability retirement, but any increase in benefits may only be granted from the date of election.

**Sec. 12. Effective date.** This Act shall take effect October 1, 1989.

Effective October 1, 1989.

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## CHAPTER 410

S.P. 461 - L.D. 1246

### **An Act to Change the Name of the State Capitol Commission to the State House and Capitol Park Commission and to Amend the Law Governing the Commission**

**Emergency preamble.** Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

**Whereas,** the State Capitol Commission is entrusted with the task of developing a plan for the preservation and development of the aesthetic and historical integrity of the State Capitol and its adjacent grounds; and

**Whereas,** preservation of the Capitol Park area is an integral and necessary component of successfully completing this task; and

**Whereas,** development of the plan requires the active participation and attention of the Director of the State Capitol Commission; and

**Whereas,** in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**Sec. 1. 3 MRSA §162, sub-§12,** as amended by PL 1983, c. 824, Pt. V, is further amended to read:

**12. Physical facilities for Legislature.** To insure that adequate physical facilities are provided for the efficient operation of the Legislature and to provide for and determine the utilization of legislatively controlled facilities both

within and without the ~~Statehouse~~ State House and, notwithstanding Title 5, section 1742, subsection 18, to control and assign the use of all rooms in the ~~Statehouse~~ State House, except the immediate offices occupied by the Governor and ~~his~~ the Governor's staff on January 1, 1982. This space shall be assigned for use by the Legislature as offices for ~~chairmen~~ chairs of joint standing committees and legislative staff and for public hearing rooms ;.

The Legislative Council shall have the authority to authorize the Executive Director to enter into contracts for the purpose of maintaining or improving the physical facilities assigned to the Legislature, provided that the work to be performed is consistent with the official plan for the preservation and development of the aesthetic and historical integrity of the State House as described in section 902, subsection 1;

**Sec. 2. 3 MRSA §162, sub-§15**, as repealed and replaced by PL 1973, c. 590, §4, is amended to read:

**15. Other duties and responsibilities.** To perform such other duties and responsibilities as may be assigned to the council from time to time by the ~~2 houses:~~ Houses:

**Sec. 3. 3 MRSA §162, sub-§16**, as enacted by PL 1975, c. 657, is amended to read:

**16. Funds from State, Federal Government and private sources.** To accept, use, expend and dispose on behalf of the State funds, equipment, supplies and materials from any agency of the United States, from any private foundation and from any other private source; and

**Sec. 4. 3 MRSA §162, sub-§17** is enacted to read:

**17. Approve plans to preserve and develop the State House and the immediate grounds.** To approve architectural, aesthetic and decorative alterations to the State House. The Legislative Council shall also have authority to preserve and develop the aesthetic and historical integrity of the State House and the immediate grounds. The Legislative Council shall have the power to enter into contracts and other powers necessary to implement this subsection and chapter 31.

**Sec. 5. 3 MRSA §163, sub-§1**, as repealed and replaced by PL 1973, c. 590, §5, is amended to read:

**1. Executive officers.** To act as executive officer of the Legislature when it is not in session and unless the Legislature shall otherwise order, ~~he~~ the Executive Director shall, with the cooperation of the Secretary of the Senate and the Clerk of the House of Representatives have custody of all legislative property and material, arrange for necessary supplies and equipment through the State Bureau of Purchases, arrange for necessary services, make all arrangements for incoming sessions of the Legislature, have general oversight of chambers and rooms occupied by the Legislature and permit state departments to use legislative property. ~~He~~ The Executive Director shall, with the approval of the President of the Senate and the Speaker of the House of Representatives, dispose of surplus or obsolete material through the continuing property records section of the

Bureau of Public Improvements. ~~He~~ The Executive Director shall have the authority to enter into contracts authorized by the Legislative Council and shall approve accounts and vouchers for payment. A perpetual inventory of all legislative property shall be maintained under the supervision of the Legislative Council and an accounting thereof shall be made to the Legislature upon its request.

**Sec. 6. 3 MRSA §342, 2nd ¶**, as amended by PL 1979, c. 541, Pt. A, §10, is further amended to read:

If reasonably consistent with other essential uses of ~~statehouse~~ State House office space, these facilities shall continue to be assigned for press use while the Legislature is not in session, but in any case, reasonably adequate facilities shall also be made available to the press at all other times.

**Sec. 7. 3 MRSA c. 31, first 2 lines** are repealed and the following enacted in their place:

### CHAPTER 31

#### STATE HOUSE AND CAPITOL PARK COMMISSION

**Sec. 8. 3 MRSA §901**, as enacted by PL 1987, c. 816, Pt. EE, §1, is repealed.

**Sec. 9. 3 MRSA §§901-A and 901-B** are enacted to read:

#### §901-A. State House and Capitol Park Commission

The State House and Capitol Park Commission, as established in Title 5, section 12004-I, in this chapter called the "commission," shall consist of 11 voting members and 5 ex officio, nonvoting members who shall be appointed and shall serve as described in this section.

**1. Voting members; appointment.** Voting members of the commission shall be appointed as follows:

A. The Director of the Maine Historic Preservation Commission who shall be the permanent chair of the commission;

B. Six members of the public, 4 of whom shall be appointed jointly by the President of the Senate and the Speaker of the House of Representatives and 2 by the Governor;

C. The Governor, President of the Senate and the Speaker of the House of Representatives or their representatives; and

D. The Director of the State House and Capitol Park Commission.

**2. Ex officio nonvoting members.** The ex officio nonvoting members of the commission shall be as follows:

A. The Director of the Maine State Museum;

B. The Director of the Maine Arts Commission;

C. The Director of the Bureau of Public Improvements;

D. The Chair of the Capitol Planning Commission; and

E. The Executive Director of the Legislative Council.

3. Terms. Each public member shall be appointed to serve a term of 2 years. A member shall serve until a successor is appointed. A vacancy shall be filled as soon as practicable by appointment for the unexpired term in the manner of the original appointment.

4. Reimbursements. Members shall serve on the commission without pay, but shall be reimbursed for their expenses and travel upon application to the Legislative Council and in accordance with Title 5, chapter 379.

5. Meetings; decisions; quorum. The commission shall meet at least quarterly on the call of the chair. Decisions shall be made by a majority of those present and voting. A quorum shall be a majority of the voting members of the commission.

**§901-B. Director, State House and Capitol Park Commission**

The Legislative Council shall appoint the Director of the State House and Capitol Park Commission who shall serve at the pleasure of the Legislative Council.

**Sec. 10. 3 MRSA §902**, as enacted by PL 1987, c. 816, Pt. EE, §1, is repealed and the following enacted in its place:

**§902. Duties of the commission**

1. Plan. The commission, with the assistance of the Executive Director of the Legislative Council, shall develop and recommend a plan for the preservation and development of the aesthetic and historical integrity of the State House and the grounds specified in subsection 2. By April 1, 1990, the commission shall submit an interim report indicating its progress on the plan to the Legislative Council and the Governor. Upon receipt of the commission's completed plan, the Legislative Council may submit the plan to the Legislature for adoption and enactment as the official state plan for the preservation and development of the aesthetic and historical integrity of the State House. From time to time the commission may submit additional amendments for inclusion in the plan which may be submitted to the Legislative Council for adoption and enactment by the Legislature.

2. Research; publication. The commission shall conduct research into the history of the State House, the results of which will guide the commission and the Legislative Council in the preservation and development of the building's aesthetic and historical integrity. The commission

shall publish and distribute this research to enhance public understanding and appreciation of the State House.

3. Contracts. The commission may make recommendations to the Legislative Council to enter into contracts with individuals or organizations and institutions for services to further the objectives of this chapter, including architectural, aesthetic and decorative additions or changes, in conformance with the plan adopted by the Legislative Council.

**Sec. 11. 3 MRSA §902-A** is enacted to read:

**§902-A. Jurisdiction**

The Legislative Council shall have jurisdiction over:

1. State House. The entire exterior and interior of the State House; and

2. Immediate grounds. The immediate grounds, including Capitol Park, the area bounded on the east by the Kennebec River, on the north by Capitol Street, on the south by Union Street and on the west by State Street, except that the private office of the Governor, at the Governor's discretion, shall be exempt from this chapter.

A. To ensure that the portion of Capitol Park that is controlled by the City of Augusta remains integrated with the portion of Capitol Park that is controlled by the State, the commission may, in consultation with the City of Augusta, plan for the preservation and development of a unified park area.

The Bureau of Public Improvements shall make no architectural, aesthetic or decorative addition, deletion or change to any external or internal part of the State House or its immediate grounds under the jurisdiction of the Legislative Council unless the council has approved the change in writing in conformance with the plan adopted by the council. The Governor shall be notified before the council votes on any change. The commission may make recommendations to the council in regard to any proposed architectural, aesthetic or decorative addition, deletion or change to the internal or external part of the State House.

**Sec. 12. 3 MRSA §§906 and 907** are enacted to read:

**§906. Interest in contracts prohibited**

No member of the commission may be interested directly or indirectly in any contract or contracts calling for the construction or improvements of facilities, buildings and grounds in the Capitol Area in the City of Augusta as described in Title 1, section 814.

**§907. Cooperation and information exchange**

The State House and Capitol Park Commission, the Capitol Planning Commission and the Office of the Governor shall exchange information on a regular basis, at least 2 times each year, concerning the plans, proposals and activi-

ties of each organization with respect to the facilities and grounds at the seat of government. Each organization shall cooperate with the others and coordinate their efforts.

**Sec. 13. 5 MRSA §191, first ¶,** as amended by PL 1971, c. 711, §§1 and 2, is further amended to read:

The Attorney General, a deputy, assistant, or staff attorney shall appear for the State, the head of any state department, the head of any state institution and agencies of the State in all civil actions and proceedings in which the State is a party or interested, or in which the official acts and doings of ~~said~~ the officers are called in question, in all the courts of the State; and in such actions and proceedings before any other tribunal when requested by the Governor or by the Legislature or either branch thereof. All such actions and proceedings shall be prosecuted or defended by ~~him~~ the Attorney General or under ~~his~~ the Attorney General's direction. Writs, summonses or other processes served upon such officers shall forthwith be transmitted by them to ~~him~~ the Attorney General. All legal services required by such officers, boards and commissions in matters relating to their official duties shall be rendered by the Attorney General or under ~~his~~ the Attorney General's direction. ~~Said~~ The officers or agencies of the State shall not act at the expense of the State as counsel, nor employ private counsel except upon prior written approval of the Attorney General. In all instances where the Legislature has authorized an office, or an agency of the State to employ private counsel, the Attorney General's written approval is required as a condition precedent to such employment. The Attorney General shall ~~have~~ keep an office ~~in the State Capitol~~ at the seat of government and shall receive an annual salary in full for all services. The Attorney General shall devote full time to ~~his~~ the duties of the office and shall not engage in the private practice of law during ~~his~~ the Attorney General's term of office, nor shall ~~he~~ the Attorney General during such term be a partner or associate of any person in the practice of law. ~~He~~ The Attorney General shall receive ~~his~~ his actual expenses incurred in the performance of ~~his~~ his official duties. During ~~his~~ the term of service, ~~he~~ the Attorney General shall not be an officer or director of any corporation engaged in business for profit within the State of Maine. The Attorney General shall be the executive head of the Department of the Attorney General, as heretofore established.

**Sec. 14. 5 MRSA §196, first ¶,** as amended by PL 1983, c. 824, Pt. T, is further amended to read:

The Attorney General may appoint one or more deputy attorneys general, assistant attorneys general and staff attorneys who shall serve during the pleasure of the Attorney General or until their successors are duly appointed and qualified. ~~Their offices shall be at the Capitol and they~~ They may perform all the duties required of the Attorney General and such other duties as the Attorney General may delegate to them. The Attorney General may appoint such research assistants with such powers and duties as ~~he~~ the Attorney General may delegate. Research assistants may perform such duties as may be delegated to them by the Attorney General, including such activities as are authorized by Title 4, section 807. Notwithstanding any other provisions of law, the compensation of research assistants, law office

manager and deputy attorneys general shall be fixed by the Attorney General. The compensations of the staff attorneys, assistant attorneys general and secretary to the Attorney General shall be fixed by the Attorney General with the approval of the Governor, but such compensations shall not in the aggregate exceed the amount appropriated therefor and shall not result in an increased request to future Legislatures.

**Sec. 15. 5 MRSA §299, first ¶,** as amended by PL 1987, c. 816, Pt. EE, §4, is further amended to read:

The commission shall establish and maintain a master plan for the orderly development of future state buildings and grounds in the Capitol Area of the City of Augusta, with the exception of the State ~~Capitol Building House~~ and its immediate ~~the~~ grounds specified in Title 3, section 902, subsection 2. In maintaining the master plan, the commission shall take the following factors into consideration:

**Sec. 16. 5 MRSA §299, sub-§4** is enacted to read:

**4. Cooperation and information exchange.** The Capitol Planning Commission, the State House and Capitol Park Commission and the Office of the Governor shall exchange information on a regular basis, at least 2 times each year, concerning the plans, proposals and activities of each organization with respect to the facilities and grounds at the seat of government. Each organization shall cooperate with the others and coordinate their efforts.

**Sec. 17. 5 MRSA §321,** as amended by PL 1979, c. 663, §11, is further amended to read:

**§321. Declaration of policy**

The Legislature, in view of the continuing importance which the ~~Statehouse~~ State House and the Blaine House have for the people of Maine, declares that it is the policy of the State to preserve and develop the aesthetic and historical integrity of the ~~Statehouse~~ State House and the Blaine House.

**Sec. 18. 5 MRSA §1742, sub-§§15 and 16** are amended to read:

**15. Supervision of State House and grounds.** To have general supervision of the State House and ~~the public grounds, buildings and property connected with the State House~~ the grounds specified in Title 3, section 902-A, subsection 2, and to make repairs and alterations in and about such grounds and buildings at the direction of the Legislative Council or the Executive Director of the Legislative Council, as provided in Title 3, section 902, subsection 3;

**16. Maintain public park in Augusta.** To control and maintain all that portion of the State state lands situated in the City of Augusta and lying between State Street on the west and the location of the Maine Central Railroad Company on the east which is now or hereafter may be designated as a public park specified in Title 3, section 902, subsection 2, in accordance with the official plans proposed by the State

House and Capitol Park Commission to the Legislative Council and adopted by the Legislature pursuant to Title 3, section 902, subsection 1;

**Sec. 19. 5 MRSA §12004, sub-§10, ¶A, sub-¶ (74-A),** as enacted by PL 1987, c. 816, Pt. EE, §5, is repealed.

**Sec. 20. 5 MRSA §12004-I, sub-§75-A** is enacted to read:

75-A. State Government State House and Capitol Park Commission Expenses Only 3 MRSA §901-A

**Sec. 21. 7 MRSA §2952, 4th ¶,** as amended by PL 1983, c. 812, §53, is further amended to read:

Any vacancy in the membership of the commission shall be filled by appointment by the Governor. Members of the commission shall be compensated as provided in Title 5, chapter 379, that compensation to be determined by the Governor. The cost of administration of the commission, including expenses and compensation of members, shall not exceed the amount of fees collected under this chapter. The commission shall be furnished a suitable office ~~in at the State Capitol~~ seat of government, together with all necessary equipment and supplies therefor.

**Sec. 22. 12 MRSA §7032, sub-§1,** as enacted by PL 1979, c. 420, §1, is amended to read:

**1. Facilities.** The commissioner shall have an office at the ~~State Capitol~~ seat of government and adequate facilities for the transaction of the business of the department.

**Sec. 23. 22 MRSA §5001, sub-§9,** as enacted by PL 1987, c. 511, Pt. A, §4, is amended to read:

**9. Location.** Office space shall be made available for the ombudsman ~~within the Capitol Complex~~ at the seat of government.

**Sec. 24. 26 MRSA §41, first ¶,** as amended by PL 1985, c. 785, Pt. B, §115, is further amended to read:

A Bureau of Labor Standards within the Department of Labor, as heretofore established and hereinafter in this Title called the "bureau," shall be maintained under the direction of an officer whose title shall be Director of Labor Standards and state factory inspector, hereinafter in this Title, except in chapter 13, called the "director." ~~He~~ The director shall be appointed by the Commissioner of Labor and shall hold office at the pleasure of the commissioner. ~~He~~ The director shall have an office ~~in the State Capitol~~ at the seat of government. ~~He~~ The director shall appoint, subject to the Civil Service Law, such employees as may be necessary and a deputy who shall be clerk of the bureau and deputy state factory inspector.

**Sec. 25. 26 MRSA §171,** as amended by PL 1983, c. 812, §155, is further amended to read:

## §171. Board of Boiler Rules

The board of appeals, heretofore created, shall be known as the "Board of Boiler Rules," as established by Title 5, section ~~42004~~ 12004-A, subsection ~~4~~ 7, and shall consist of 7 members, 6 of whom shall be appointed by the director, with the approval of the Governor. At the expiration of their respective terms of office their successors shall be appointed for terms of 4 years each. In the event of a vacancy by reason of the death or resignation of any of the appointed members, or otherwise, the director shall fill such vacancy for the remainder of the term with a representative of the same class. Of these 6 appointed members, 2 shall be representatives of labor within this State who are boilermakers or have boiler licenses, one shall be a representative of the owners and users of steam boilers within this State, one a representative of the boiler manufacturers within this State, one a representative of the operating steam engineers in this State and one a representative of a boiler inspection and insurance company licensed to do business within the State. The 7th member shall be the director, who shall be ~~chairman~~ chair of the board. The board shall meet at least twice yearly at the ~~State Capitol~~ seat of government or other place designated by the board.

**Sec. 26. 26 MRSA §475, 4th ¶,** as enacted by PL 1977, c. 543, §4, is amended to read:

The board shall meet at least twice yearly at the ~~State Capitol~~ seat of government or any other place designated by the ~~chairman~~ chair.

**Sec. 27. 26 MRSA §564, 4th ¶,** as enacted by PL 1969, c. 454, is amended to read:

The board shall meet at least twice yearly at the ~~State Capitol~~ seat of government or any other place designated by the ~~chairman~~ chair.

**Sec. 28. 36 MRSA §4523, 5th ¶,** as amended by PL 1983, c. 812, §276, is further amended to read:

Members of the council shall be compensated according to the provisions of Title 5, chapter 379. The cost of administration of the council, including expenses and compensation of members, shall not exceed the moneys collected under this chapter. The council shall be furnished a suitable office ~~in the State Capitol~~ at the seat of government together with all necessary equipment and supplies therefor.

## Sec. 29. Intent and transition provisions.

**1. Intent.** Nothing in this Act shall be construed to abolish the current appointments to the State Capitol Commission or the policies, plans or contracts adopted or executed under the Maine Revised Statutes, Title 3, chapter 31, before or at the time of the effective date of this Act.

**2. Commission members.** Current members of the State Capitol Commission shall serve as members of the State House and Capitol Park Commission and their terms of office shall be subject to the provisions of Title 3, chapter 31, creating the State Capitol Commission.



**3. Funds transferred.** Notwithstanding the Maine Revised Statutes, Title 5, sections 1585 and 1586, all accrued expenditures, assets, liabilities, balances or allocations, transfers, revenues or other available funds in any account or subdivision of an account of the State Capitol Commission and authorized for use by or for the State Capitol Commission shall be reallocated to the State House and Capitol Park Commission.

**4. Policies; plans; contracts.** All policies, plans and contracts adopted or executed during the existence of the State Capitol Commission remain in effect and are authorized and ratified unless rescinded, changed or terminated by the Legislative Council.

**5. Equipment and property transferred.** All equipment and property of the State Capitol Commission shall be transferred to the State House and Capitol Park Commission unless the Legislative Council authorizes a different policy.

**6. Personnel.** All employees employed by the Legislative Council to work with the State Capitol Commission shall continue to be treated as state employees for purposes of rights and benefits under the Maine State Retirement System. These employees shall work with the State House and Capitol Park Commission unless the Legislative Council terminates or changes this policy.

The accrued fringe benefits of these expenditures, including vacation and sick leave, health and life insurance and retirement, shall remain with these employees.

**Emergency clause.** In view of the emergency cited in the preamble, this Act shall take effect when approved.

Effective June 22, 1989.

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## CHAPTER 411

H.P. 368 - L.D. 499

### An Act to Prohibit Local Assessors from Using the Phantom House Lot Method of Valuation

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

Sec. 1. 36 MRSA c. 105, sub-c. V-A is enacted to read:

#### SUBCHAPTER V-A

#### UNDEVELOPED LAND VALUATION

##### §721. Purpose

In order to encourage a more uniform and accurate approach to the local valuation of undeveloped land, this subchapter provides assessors with a benchmark value of undeveloped land in the region within which their local

jurisdiction is located, and requires assessors to establish the basis for deviations from this benchmark value.

##### §722. Definitions

As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings.

**1. Assessor.** "Assessor" means the State Tax Assessor with respect to the unorganized territory and the respective municipal assessors with respect to the organized areas.

**2. Parcel.** "Parcel" means contiguous land under the same ownership uninterrupted by intervening ownership, except for roads, rights-of-way or easements.

**3. Undeveloped land.** "Undeveloped land" means land without improvements or structures, and does not include waterfront acreage or areas zoned or in some stage of development, or commercial, industrial or development districts.

##### §723. Applicability

This subchapter shall have mandatory application to parcels consisting of at least 5 acres of undeveloped land. The approach to valuing the undeveloped land applies exclusively to the portion of the parcel determined to be undeveloped land.

##### §724. Base land values

The Bureau of Taxation shall annually, before March 1st, establish by rule base land values for undeveloped land by region for the entire State. One base value per region will be established. The values established by March 1st are to apply to the tax year based on the status of property as of April 1st of the same calendar year. Regions will be determined by the Bureau of Taxation and shall not divide minor civil divisions. The availability of adequate sales data and locational relationships shall be considered in determining regions. The base land value for undeveloped land by region will be the mean value per acre computed from sales data for the region.

##### §725. Sales data

The sales data for use in determining the mean value per acre will be obtained from declaration of value forms transmitted, pursuant to section 4641-D, to the Bureau of Taxation. Sales occurring during the 3-year period ending June 30th of the year prior to the March 1st deadline are to be considered. Based on information provided to the Bureau of Taxation, only sales which meet the following criteria are to be included in determining the mean value per acre:

**1. Forty-acre parcels or larger.** Sales of parcels of 40 acres or more;

**2. No buildings or improvements.** Sales of parcels without buildings or improvements to the land;