

LD	Title	Summary	Disp.
727	AA to Protect the Tax Base of Municipalities by removing the Property Tax Exemption for Land Held for Conservation or Public Access Purposes	Specifies that holding land primarily for conservation or public access purposes is not a benevolent or charitable purpose, which is a necessary condition to obtaining an exemption from property tax. The change would apply to property tax years beginning on or after April 1, 2018.	Divided ONTP/ OTP-AM Final - ONTP
1076	AA to Replace Municipal Property Tax Revenue Lost Due to Land Acquisitions under the Land for Maine's Future Fund	Requires that if an acquisition by the Land for Maine's Future removes a taxable property from the tax roll, then the State is required to annually reimburse a municipality or the unorganized territory in an amount equal to the tax the municipality or unorganized territory would have received had the property not been removed from the tax roll. The change would apply to property tax years beginning on or after April 1, 2018.	ONTP Final - ONTP
1246	AA to Provide Landowners a Property Tax Exemption for Certain Trails	Provides an exemption from property tax for recognized recreational trails that are open to public recreational uses and that meet certain width and length requirements. The exemption would only apply to those portions of the parcel of land that was actually used for the recognized recreational purpose.	ONTP Final - ONTP
1289	AA to Allow Voluntary Payments in Lieu of Taxes in the Unorganized Territories	Allows the owner of tax-exempt property located in the unorganized territory to make a voluntary payment in lieu of taxes to the State Tax Assessor. The State Tax Assessor is required to deposit that payment into the county unorganized territory fund of the county in which the property exempt from tax is located.	OTP-AM Final – Passed – PL 2017, c. 193
1521	AA to Amend the Property Tax Laws	<ul style="list-style-type: none"> ▪ Specifies that holding land primarily for conservation or public access purposes is not a benevolent or charitable purpose, which is a necessary condition to obtaining an exemption from property tax; ▪ Allows a land trust organization to enroll land owned by it in the open space tax law program, which would provide up to a 95% reduction in the assessed value of that land as long as certain conditions are met; ▪ Removes 15,000 acre limit on size of land that may be enrolled in open space tax program; ▪ Expands the authorization for municipal assessment of service charges for certain municipal costs against certain property that is totally exempt from property tax to all real property, except houses of worship and parsonages and only allows the service charge to be levied only against an owner that has total real estate assets in the municipality with an assessed value of \$10,000,000 or more; ▪ Retains existing cap of 2% of gross annual revenues of institution or organization; and ▪ Reduces the rate of the excise tax imposed on motor vehicles for the first and second year from 24 to 18 mills and 17 1/2 to 16 mills, respectively; and increases the excise tax for the third, fourth, fifth and sixth year from 13 1/2 to 14 mills, 10 to 11.5 mills, 6 1/2 to 10 mills and 4 to 6 mills, respectively. After the sixth year, the mill rate reverts to 4 mills. 	Divided ONTP/ OTP-AM Final - ONTP

