

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

## **An Act To Amend the Farm and Open Space Tax Law**

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

**Sec. 1. 36 MRSA §574-A**, as amended by PL 1989, c. 508, §9, is further amended by adding at the end a new paragraph to read:

This section does not apply to land that is also subject to taxation under section 1106-A, subsection 3, paragraph D.

**Sec. 2. 36 MRSA §576-A**, as enacted by PL 1973, c. 308, §5, is amended to read:

### **§ 576-A. Valuation of areas other than forest land**

Areas other than forest land within any parcel of forest land ~~shall~~must be valued on the basis of fair market value or the value as determined by subchapter 10 if the land is also subject to taxation under section 1106-A, subsection 3, paragraph D.

**Sec. 3. 36 MRSA §578, sub-§4** is enacted to read:

**4. Open space land.** Land may be subject to taxation under this subchapter and subchapter 10, and must be valued at the lesser of the valuations under this subchapter and subchapter 10, less an additional 10%.

**Sec. 4. 36 MRSA §580**, as enacted by PL 1971, c. 616, §8, is amended to read:

### **§ 580. Reclassification**

Land subject to taxes under this subchapter may be reclassified as to forest type by the assessor upon application of the owner with a proper showing of the reasons justifying such reclassification or upon the initiative of the respective assessor where the facts justify same. Land subject to taxes under this section may be subject to taxation under section 1106-A, subsection 3, paragraph D without being reclassified.

**Sec. 5. 36 MRSA §1102, sub-§6**, as amended by PL 1989, c. 748, §1, is further amended to read:

**6. Open space land.** "Open space land" means any area of land, including state wildlife and management areas, land subject to taxation under subchapter 2-A, sanctuaries and preserves designated as such in Title 12, the preservation or restriction of the use of which provides a public benefit in any of the following areas:

- A. Conserving scenic resources;
- B. Enhancing public recreation opportunities;
- C. Promoting game management; or

D. Preserving wildlife or wildlife habitat.

**Sec. 6. 36 MRSA §1106-A, sub-§3, ¶D** is enacted to read:

D. Public recreational land is an area of open space land that is eligible for an additional cumulative percentage reduction in valuation because it is open to the public without limitation for all legal outdoor recreational activities, including but not limited to use of a designated all-terrain vehicle or snowmobile trail, hunting, fishing, motorcycling, bicycling and horseback riding.

**Sec. 7. 36 MRSA §1106-A, sub-§4** is enacted to read:

**4. Public recreational land.** Land may be subject to taxation under subchapter 2-A and subsection 3, paragraph D, and must be valued at the lesser of the valuations under subchapter 2-A and this subchapter, less an additional 10%.

**Sec. 8. 36 MRSA §1110**, as repealed and replaced by PL 1977, c. 696, §269, is amended to read:

### **§ 1110. Reclassification**

Land subject to taxes under this subchapter may be reclassified as to land classification by the municipal assessor, chief assessor or State Tax Assessor upon application of the owner with a proper showing of the reasons justifying that reclassification or upon the initiative of the respective municipal assessor, chief assessor or State Tax Assessor where the facts justify the same. In the event that the municipal assessor, chief assessor or State Tax Assessor determines, upon ~~his~~the assessor's own initiative, to reclassify land previously classified under this subchapter, ~~he~~the assessor shall provide to the owner or owners of the land by certified mail, return receipt requested, notice of ~~his~~the assessor's intention to reclassify that land and the reasons therefor. Land subject to taxes under section 1106-A, subsection 3, paragraph D may be subject to taxation under subchapter 2-A without being reclassified.

## **SUMMARY**

This bill creates a category of land in the farm and open space tax laws called “public recreational land,” which is open space land that receives additional reduction in taxes under the laws for keeping the land open to unlimited public recreational activities. This bill also allows public recreational land also to be forest land under the Maine Tree Growth Tax Law, in which case the land is assessed as either open land or forest land, whichever is lower, with an additional 10% reduction in taxes for being in both programs.