

§1704. Exemption from taxation

1. Exemption. As formerly provided in section 1554, the property, both real and personal, rights and franchises, of any district formed under this chapter shall be exempt from taxation.

[PL 1983, c. 820, §2 (NEW).]

2. Limitation. Notwithstanding subsection 1, the land of any district formed under this chapter shall be subject to property taxation in the jurisdiction where the property is located.

[PL 1983, c. 820, §2 (NEW).]

3. Payments in lieu of taxes. A district may elect to make payments in lieu of taxes to communities in which its property is located or utilized.

[PL 1983, c. 820, §2 (NEW).]

4. Service charges permitted. A district shall be subject to service charges when these charges are calculated according to the actual cost of providing municipal services to the real property of the district and to the persons who use that property. These services shall include, but are not limited to:

A. Fire protection; [PL 1983, c. 820, §2 (NEW).]

B. Police protection; [PL 1983, c. 820, §2 (NEW).]

C. Road maintenance and construction, traffic control, snow and ice removal; [PL 1983, c. 820, §2 (NEW).]

D. Water and sewer service; [PL 1983, c. 820, §2 (NEW).]

E. Sanitation services; and [PL 1983, c. 820, §2 (NEW).]

F. Any services other than education and welfare. [PL 1983, c. 820, §2 (NEW).]

[PL 1983, c. 820, §2 (NEW).]

SECTION HISTORY

PL 1983, c. 820, §2 (NEW).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Special Session of the 132nd Maine Legislature and is current through October 1, 2025. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.