

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 Encourage Open Space through Current Use Taxation of Open Space Land Set Aside for Long-term Protection from Development

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

Sec. 1. 36 MRSA §1106-A, sub-§2-A is enacted to read:

2-A. Long-term protected land. Open space land set aside for long-term protection in a municipality with a critical need for open space land is entitled to a reduction from the ordinary assessed value of land, without regard to conservation easement restrictions and as reduced by the certified ratio, by 85%. For the purposes of this subsection, "municipality with a critical need for open space land" means a municipality where the voters have approved a referendum making a determination that protection of open space land is vital to maintenance of the character of the municipality and that the continued existence of sufficient open space land is threatened without further protection, and "open space land set aside for long-term protection" means open space land that is protected from development for a minimum of 20 years in a manner that is legally enforceable by the municipality where the land is located.

Sec. 2. 36 MRSA §1112, 5th ¶, as amended by PL 1993, c. 452, §12, is further amended to read:

For land classified as open space under this subchapter, the penalty is the same as that imposed for withdrawal from tree growth classification in section 581 and, except that for open space land set aside for long-term protection subject to the reduction provided under section 1106-A, subsection 2-A the penalty is the same as for withdrawal of farmland under this section. A penalty imposed under this section may be assessed and collected as a supplemental assessment in accordance with section 713-B.

SUMMARY

This bill permits an 85% reduction in property taxes for open space land set aside for long-term protection in a municipality where the voters have determined that there is a critical need for open space land. The withdrawal penalty for open space land set aside for long-term protection is the same as for withdrawal of farmland from classification which is the minimum constitutional penalty.