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An Act Regarding the Valuation of Land within Buffer Areas Established under the Natural Resources Protection Laws

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

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

D. Preserving wildlife or wildlife habitat, including land and buffer areas designated by the Department of Inland Fisheries and Wildlife as significant wildlife habitat under Title 38, section 480-BB.

Sec. 2. 36 MRSA §1106-A, sub-§2, ¶B, as enacted by PL 1993, c. 452, §9, is amended to read:

B. Permanently protected open space land is and land and buffer areas designated by the Department of Inland Fisheries and Wildlife as significant wildlife habitat under Title 38, section 480-BB are eligible for the reduction set in paragraph A and an additional 30%.

SUMMARY

This bill provides that land and buffer areas designated by the Department of Inland Fisheries and Wildlife as significant wildlife habitat under the natural resources protection laws may be classified as open space land and taxed at their current use value for property tax purposes. If a current use value is not available, the land may receive a reduction in just value for property tax purposes of at least 50%.