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## **An Act To Allow Voluntary Payments in Lieu of Taxes in the Unorganized Territory**

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

**Sec. 1. 36 MRSA §509** is enacted to read:

### **§ 509. Payment in lieu of taxes in unorganized territory**

**1. Payment in lieu of taxes in unorganized territory.** An owner of property that is exempt from taxation under this chapter and is located in an unorganized territory may make a voluntary payment in lieu of taxes to the State Tax Assessor.

**2. County unorganized territory fund.** The State Tax Assessor shall deposit a payment in lieu of taxes in subsection 1 into the county unorganized territory fund under Title 30-A, section 7502, subsection 1 of the county in which the property exempt from taxes is located.

### **SUMMARY**

This bill allows an owner of tax exempt property located in an unorganized territory to make a voluntary payment in lieu of taxes, which is required to be deposited into the county unorganized territory fund of the county in which the tax-exempt property is located to pay for municipal services in the unorganized territory.