



129th MAINE LEGISLATURE

SECOND REGULAR SESSION-2020

Legislative Document

No. 1898

S.P. 650

In Senate, December 24, 2019

An Act Regarding Property Taxes on Certain Energy Generation Projects

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Secretary of the Senate on December 20, 2019. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in black ink, appearing to read "D M Grant".

DAREK M. GRANT
Secretary of the Senate

Presented by Senator SANBORN, H. of Cumberland.
Cosponsored by Representative DOUDERA of Camden and
Senators: CARSON of Cumberland, LIBBY of Androscoggin, Representative: CARNEY of
Cape Elizabeth.

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

2 **Sec. 1. 36 MRSA §271, sub-§2, ¶A**, as amended by PL 2019, c. 401, Pt. A, §4, is
3 further amended to read:

4 A. Hear and determine appeals according to the following provisions of law:

- 5 (1) The tree growth tax law, chapter 105, subchapter 2-A;
- 6 (2) The farm and open space law, chapter 105, subchapter 10;
- 7 (3) As provided in section 843;
- 8 (4) As provided in section 844;
- 9 (5) Section 272;
- 10 (6) Section 2865;
- 11 (7) The current use valuation of certain working waterfront land law, chapter
12 105, subchapter 10-A; ~~and~~
- 13 (8) Section 209; and
- 14 (9) Section 307;

15 **Sec. 2. 36 MRSA §307** is enacted to read:

16 **§307. Valuation of certain energy generation projects**

17 Notwithstanding any provision of this Title to the contrary, this section governs the
18 determination of the just value of certain energy generation property.

19 **1. State Tax Assessor; valuation.** The State Tax Assessor shall determine the just
20 value of generation assets that are part of an energy generation project with property
21 located partially in the unorganized territory and partially in primary assessing areas or
22 municipal assessing units. For the purposes of this section, "generation assets" has the
23 same meaning as defined in Title 35-A, section 3201, subsection 10, and "energy
24 generation project" includes generation assets used by a project up to the point of
25 connection with the independent system operator of the New England bulk power system,
26 or a successor organization, or with the customer of the energy generated by the project.

27 **2. Powers of State Tax Assessor.** The State Tax Assessor may exercise the same
28 powers with regard to determinations of just value of property located in primary
29 assessing areas or municipal assessing units under this section as apply to the
30 determination of the just value of property located in the unorganized territory.

31 **3. Apportionment of value.** The State Tax Assessor shall determine the portion of
32 the just value of generation assets of an energy generation project attributable to the
33 unorganized territory and each primary assessing area and municipal assessing unit and
34 shall notify each primary assessing area and municipal assessing unit of its portion of the
35 just value annually.

