

STATE OF MAINE

—  
IN THE YEAR OF OUR LORD  
TWO THOUSAND TWENTY-FOUR

—  
H.P. 1384 - L.D. 2162

**An Act Regarding the Current Use Valuation of Working Waterfront  
Property**

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

**Sec. 1. 36 MRSA §1132, sub-§11**, as enacted by PL 2007, c. 466, Pt. A, §58, is amended to read:

**11. Working waterfront land.** "Working waterfront land" means a parcel of land, or a portion thereof, ~~abutting~~ that fully or partially abuts water to the head of tide or land located in the intertidal zone that is used primarily or used predominantly to provide access to or support the conduct of commercial fishing activities. "Working waterfront land" also includes a wharf or pier used primarily or used predominantly by persons engaged in commercial fishing activities that include berthing a boat and the location of small fishing houses for commercial fishing gear maintenance and storage. For purposes of this subchapter, a parcel is deemed to include a unit of real estate notwithstanding the fact that it is divided by a road, way, railroad or pipeline.

**Sec. 2. 36 MRSA §1135, sub-§2, ¶A**, as enacted by PL 2007, c. 466, Pt. A, §58, is amended to read:

A. Working waterfront land used predominantly as working waterfront land is eligible for a reduction of ~~20%~~ 30%.

**Sec. 3. 36 MRSA §1135, sub-§2, ¶B**, as enacted by PL 2007, c. 466, Pt. A, §58, is amended to read:

B. Working waterfront land used primarily as working waterfront land is eligible for a reduction of ~~40%~~ 20%.

**Sec. 4. 36 MRSA §1135, sub-§2, ¶D** is enacted to read:

D. Working waterfront land that is subject to a legally binding right-of-way or easement that permits access to intertidal land for commercial fishing activities is eligible for the reduction described in paragraph A, B or C and an additional reduction of 10%.

**Sec. 5. 36 MRSA §1138, sub-§4**, as amended by PL 2021, c. 630, Pt. C, §17, is amended by enacting at the end a new first blocked paragraph to read:

If the owner of the property subject to a penalty under this section is unable to pay the penalty assessed under this section, the owner may request and the assessor shall, at the request of the owner, permit a delay in payment of the penalty of up to 2 years.

**Sec. 6. 36 MRSA §1140-B, sub-§3** is enacted to read:

**3. Report.** By December 31st of each odd-numbered year, the State Tax Assessor shall submit a report to the joint standing committee of the Legislature having jurisdiction over taxation matters that identifies the total value of each sale of working waterfront land and the value of each sale that is reasonably related to the working waterfront land, that compares the sale price of the working waterfront land to the assessed value of the property and that categorizes the sales data by region, type of commercial use or commercial fishing use and any other relevant categories. The report may include any other data or analysis that the assessor finds relevant and any recommendations the assessor develops to assist municipal assessors in calculating the current use value of enrolled working waterfront land that is used for or supports commercial fishing activities. The report may also include recommendations to amend this subchapter for the purposes of improving or ensuring the accuracy of current use assessment of working waterfront land.

**Sec. 7. 36 MRSA §1140-C** is enacted to read:

**§1140-C. Information bulletin**

The State Tax Assessor shall create an information bulletin regarding provisions of the current use laws that apply to working waterfront lands and that include any changes made to the current use laws after December 31, 2023. The assessor shall post the bulletin on the bureau's publicly accessible website and shall make it available to municipal assessors and to members of the public engaged in commercial fishing activities.