§3553. Taxation

1. Structures taxed. Any structure erected or affixed under any lease granted under this chapter shall be taxed to the lessee or the assigns in the same manner and to the same extent as if the lessee or the assigns were the owners of the land in fee, except that no part of the value of the land may be included in the assessment. The municipality may exercise all remedies provided generally for the collection of taxes. Any such leasehold estate may be sold or taken by the municipality for the nonpayment of any taxes assessed under this section in the manner provided by law for the sale or taking of real estate for nonpayment of local taxes.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

2. Payment instead of taxes. The municipality shall include in any lease granted under this chapter a provision in which the lessee agrees, if subsection 1 is determined by a court of competent jurisdiction to be inapplicable, to pay annually to the municipality a sum of money instead of the taxes which would otherwise be assessed on the lease in that year.

[PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

SECTION HISTORY

PL 1987, c. 737, §§A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §§C8,10 (AMD).

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