AN ORDER REGARDING AN EXTENSION OF THE CURRENT USE TAXATION DEADLINE

WHEREAS, I proclaimed a state of emergency on March 15, 2020 to authorize the use of emergency powers in order to expand and expedite the State’s response to the many different effects of COVID-19; and

WHEREAS, the governor’s emergency powers under 37-B M.R.S. §742(1)(C)(13)(a) expressly include the authority to adjust time frames and deadlines imposed by law; and

WHEREAS, this Order is necessary provide flexibility and temporary relief to landowners wishing or planning to enroll in Maine’s Current Use Taxation Programs, including the Tree Growth, Farmland, Open Space, and Working Waterfront tax programs; and

WHEREAS, this Order is necessary with municipal offices closed and unable to support landowner questions or accept current use applications online;

NOW, THEREFORE, I, Janet T. Mills, Governor of the State of Maine, pursuant to 37-B M.R.S. Ch. 13, including but not limited to the provision referenced above, do hereby Order as follows:

I. ORDERS

A. The annual current use taxation application deadline set forth in 36 M.R.S. §1109 (1) is extended from April 1st until the commitments of the municipality or 30 days after the termination of the emergency, whichever occurs first. This includes the Open Space and Farmland tax programs.

B. The annual current use taxation application deadline set forth in 36 M.R.S. §579 (2-A) is extended from April 1st until the commitments of the municipality or 30 days after the termination of the emergency, whichever occurs first. This includes the Tree Growth tax program.
C. The annual current use taxation application deadline set forth in 36 M.R.S. § 1133 is extended from April 1st until the commitments of the municipality or 30 days after the termination of the emergency, whichever occurs first. This includes the Working Waterfront tax program.

II. OTHER

To align with subsequent developments on related matters, this Order supersedes Executive Order 30 FY 19/20 of the same subject matter.

III. EFFECTIVE DATE

The effective date of this Order is April 9, 2020.

Janet T. Mills
Governor