

# TITLE 10 COMMERCE AND TRADE

## CHAPTER 110 FINANCE AUTHORITY OF MAINE

### §980. TAXATION AND FEES

Notwithstanding any other provision of law, for the purposes of this chapter, transactions and property of the authority shall be treated as follows.

**1. Revenue obligation securities; exemption from taxation.** Revenue obligation securities of the authority are declared to be issued for an essential public and governmental purpose and to be public instruments and, together with interest and income, including the profit made from their transfer or sale, shall be exempt from taxation within the State.

**2. Conveyances, leases, mortgages, deeds of trust; indentures; exemptions from taxation.** Conveyances by or to the authority and leases, mortgages and deeds of trust or trust indentures by or to the authority shall be exempt from all taxation by the State or any of its political subdivisions, including, but not limited to, any applicable license, excise or other taxes imposed in respect of the privilege of engaging in any of the activities in which the authority may engage.

**3. Property exemption from taxation and other assessments.** Property acquired, held or transferred by the authority shall be exempt from all taxes and from betterments and special assessments of the city, town, county, State or any political subdivision thereof. The authority may agree to make payments in lieu of taxes to the applicable political subdivisions.

## CHAPTER 951 MANUFACTURED HOUSING ACT

### §9081. DEFINITIONS

As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings.

**1. Manufactured home.** "Manufactured home" means a structure, transportable in one or more sections, that is 8 body feet or more in width and is 32 body feet or more in length and that is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities and includes the plumbing, heating, air conditioning and electrical systems contained therein.

**2. Manufactured housing community.** "Manufactured housing community" means a parcel or adjoining parcel of land, under single ownership, that has been planned and improved for the placement of 3 or more manufactured homes, but does not include a construction camp.

**3. Sanitarian. (REPEALED)**

**§9090. MUNICIPAL FORECLOSURE; UNLICENSED MANUFACTURED HOUSING COMMUNITIES**

Notwithstanding any other provision of law, a municipality that, as a result of the nonpayment of property taxes, forecloses and takes possession of real estate on which is located an unlicensed manufactured housing community may, if the municipality determines the manufactured housing community poses a risk to public health, welfare or safety, close the manufactured housing community and, with at least 30 days' prior written notice, evict the inhabitants of the community. A municipality that takes possession of real estate on which is located an unlicensed manufactured housing community does not enter a landlord and tenant relationship with any inhabitant of the community and is not subject to the provisions of chapter 953 or any other laws governing relations between a landlord and tenant. This section does not apply to a municipality that is or becomes the licensed operator of the manufactured housing community.