

**TITLE 38  
WATERS AND NAVIGATION**

**CHAPTER 17  
MAINE REFUSE DISPOSAL DISTRICT ENABLING ACT**

**§1704. EXEMPTION FROM TAXATION**

**1. Exemption.** As formerly provided in section 1554, the property, both real and personal, rights and franchises, of any district formed under this chapter shall be exempt from taxation.

**2. Limitation.** Notwithstanding subsection 1, the land of any district formed under this chapter shall be subject to property taxation in the jurisdiction where the property is located.

**3. Payments in lieu of taxes.** A district may elect to make payments in lieu of taxes to communities in which its property is located or utilized.

**4. Service charges permitted.** A district shall be subject to service charges when these charges are calculated according to the actual cost of providing municipal services to the real property of the district and to the persons who use that property. These services shall include, but are not limited to:

- A. Fire protection;
- B. Police protection;
- C. Road maintenance and construction, traffic control, snow and ice removal;
- D. Water and sewer service;
- E. Sanitation services; and
- F. Any services other than education and welfare.