

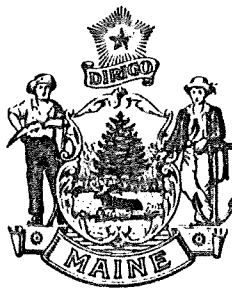
MAINE STATE LEGISLATURE

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STATE OF MAINE
DEPARTMENT OF THE ATTORNEY GENERAL
AUGUSTA, MAINE 04333

August 14, 1979

Honorable Jerrold Speers
Treasurer, State of Maine
State Office Building
Augusta, Maine 04333

Re: Assessment and Payment of Forestry District
Tax on Property within the Town of Osborn.

Dear Treasurer Speers:

You have inquired whether the Town of Osborn, incorporated pursuant to the provisions of P. & S.L. 1975, c. 113, is within the Maine Forestry District. The purpose of your inquiry is to determine whether property within that municipality is liable for assessment of the annual Forestry District tax under 12 M.R.S.A. § 1601 and whether payment of the Forestry District tax assessed and collected should be made by the Town Treasurer of the Town of Osborn to the Treasurer of the State of Maine by October 1 of the year of assessment.

The territory included within the administrative district known as the Maine Forestry District is set forth in 12 M.R.S.A. § 1201. The area of what was formerly Osborn Plantation was placed in the Maine Forestry District (12 M.R.S.A. § 1201) by § 34 of c. 226 of the Public Laws of 1965. Since Osborn Plantation was a "municipality" placed within the bounds of the Maine Forestry District by act of the Maine Legislature, it follows that there was no vote by the inhabitants to become a part of the District pursuant to 12 M.R.S.A. § 1202. Municipalities required to vote for inclusion in the Maine Forestry District under the provisions of 12 M.R.S.A. § 1202 are municipalities adjoining the Maine Forestry District. The provisions of 12 M.R.S.A. § 1202 are not operative with respect to municipalities whose area is within the District.

When the Town of Osborn was organized pursuant to P. & S.L. 1975, c. 113 (a copy of which is appended hereto), it encompassed the same territorial area as its predecessor, Osborn Plantation. No change was made at the time of or since the incorporation of the Town of Osborn by the Maine Legislature excluding the area of the former Osborn Plantation from within the area contained in the Maine Forestry District, 12 M.R.S.A. § 1201. Thus, there is clear legislative intent to maintain the Town of Osborn within the Maine Forestry District.

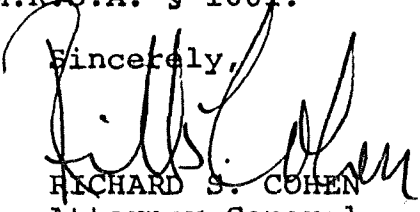
In further support of this conclusion, it should be noted that when municipalities clearly within the bounds of the Maine Forestry District have wished to withdraw from the District, they have sought statutory relief. P.L. 1977, c. 720, § 1 removes two townships making up the Town of Carrabasset Valley from the Maine Forestry District, and section 2 of that legislation removes the municipality of Medway from within the territorial bounds of the Maine Forestry District. In addition, P. & S.L. 1977, c. 87, § 2, "AN ACT Converting Beaver Cove Plantation into the Town of Beaver Cove," contains the following express statutory language:

"The Town of Beaver Cove shall be removed from the Maine Forestry District and shall not be liable for any tax levied because of inclusion within that district."

The legislation incorporating Osborn Plantation into the Town of Osborn does not contain similar language excluding the Town of Osborn from the Maine Forestry District.

For the reasons stated, we are of the opinion that the Town of Osborn is within the Maine Forestry District and property therein must be taxed and the proceeds thereof paid by October 1 annually as provided by 12 M.R.S.A. § 1601.

Sincerely,


RICHARD S. COHEN
Attorney General

RSC/ec