

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

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Legislative Document

No. 607

S. P. 223

In Senate, January 24, 1963

Referred to Committee on Appropriations and Financial Affairs. Sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Johnson of Somerset.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-THREE

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AN ACT Providing for Pilot Study of Forest Land Valuations.

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Be it enacted by the People of the State of Maine, as follows:

**Sec. 1. Pilot study of forest land valuations authorized.** A pilot study is authorized to work out the best means of using the new techniques available such as land classification and maps from aerial photos, growth information, inventories, trained personnel and any other applicable methods for instigating a good, practical, forest land evaluation and taxation program based on productivity. Four to 6 municipalities well distributed geographically over the State shall be used as study towns.

The State Tax Assessor shall be responsible for carrying out the study. The methods used shall be agreed upon by an Advisory Committee consisting of the State Tax Assessor, the Forest Commissioner, the Director of School of Forestry, University of Maine and 2 forest landowners appointed by the Governor. The committee may use consultants or enlarge the committee as it shall deem necessary.

The study shall be completed by September, 1964 and made available to a committee appointed by the Governor, as follows: 3 municipal officials, 3 landowning public persons and 3 representatives of the forest industry, who will evaluate the results and report to the 102nd Legislature. Committee members appointed by the Governor shall serve without compensation, except that they shall be paid travel expenses incurred in the performance of their duties.

**Sec. 2. Appropriation.** There is appropriated from the Unappropriated Surplus of the General Fund the sum of \$25,000 to the Bureau of Taxation to carry

out the purposes of this act. This appropriation shall not lapse but shall remain a continuing carrying account until June 30, 1965.

### STATEMENT OF FACTS

Proper forest taxation has long been discussed as a major problem in bringing about more intelligent forest land use. In 1953 Senator Edward Chase sponsored and the Legislature passed bills to tax forest land on the basis of its productivity.

Since then "The Chase Act" has received much favorable mention nationally as a proper approach to better forest land taxation. The purpose and need as outlined in the preamble to "The Chase Act" are equally applicable today. They are:

The prosperity of the State is deemed to be dependent in large measure upon its forest lands and upon the management and operation of these forest lands in a manner designed to assure a sustained annual timber crop sufficient to provide a continuing supply of raw materials for its wood-using industries.

The maintenance of an adequate forest cover on the watersheds of rivers is necessary for the prevention of land erosion, for the protection of persons and property against the danger of floods, and for regulations of streams to effect uniformity of flow and to increase the reliability of water power.

It is essential to preserve the incentives necessary to assure the management of forest land by their owners to this vital end.

It appears that existing methods of assessment of forest lands for purposes of taxation are at substantial variance among assessing authorities, despite the constitutional requirement of state-wide uniformity of assessment, and otherwise contrary to sound public policy.

Since the passage of "The Chase Act," it has become apparent that forest classification and ownership maps are valuable aids in measuring forest productivity, a 10-year accumulation of forest growth data has become available, a state-wide forest inventory has been completed, low-cost techniques for classifying land have been developed and used and forest tax persons have become experienced in the use of these new techniques.

A pilot study should be made now using this new knowledge to arrive at fair forest land valuation according to productivity by the best and most economical methods, to seek out and solve the problems that may be encountered in a change to tax valuation according to forest land productivity and to determine the effect on municipal tax revenue to be expected by this change.