

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 1274

H. P. 937

House of Representatives, February 12, 1965

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

JEROME G. PLANTE, Clerk

Presented by Mr. Hawkes of Standish and Mr. Martin of Eagle Lake, jointly.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT to Encourage Conservation of Forest Resources Through Uniformity of Tax Assessment.

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

Sec. 1. R. S., T. 36, § 565, additional. Title 36 of the Revised Statutes is amended by adding a new section 565, to read as follows:

§ 565. Forestry Appeal Board

To further implement sections 563 and 564, there shall be created a Forestry Appeal Board, composed of 3 members; one selected by the aggrieved owner, one selected by the county commissioners of the county wherein the land lies and one shall be the Forest Commissioner or a person knowledgeable in forest land values, designated by him. The board shall elect a chairman. Each member who is not a full-time state employee shall be compensated for time spent in service on the board at the rate of \$25 per day and actual expenses incurred. Expenses of review before the board shall be taxed as costs equally to the aggrieved owner and the municipality concerned. Prior to any hearing, such owner shall pay to the Forest Commissioner such sum as the latter estimates will equal $\frac{1}{2}$ the expenses of review which shall include the expense of required notices and overhead office expenses attributable to the activities of the board. If actual expenses exceed such estimate, such owner shall pay the balance due. The municipality shall pay its share of the costs upon notification of the amount by the Forest Commissioner following the conclusion of the activities of the board. Any amount remaining unpaid may be added to the next state tax levied against such municipality or may be recovered in a civil action brought in the name of the Treasurer of State.

Sec. 2. R. S., T. 36, §§ 843-A - 843-C, additional. Title 36 of the Revised Statutes is amended by adding 3 new sections to be numbered 843-A to 843-C, to read as follows:

§ 843-A. To Forestry Appeal Board

Where the property subject to tax is forest land, as defined in section 564, if the assessors refuse to make the abatement asked for, the applicant may apply in writing to the Forestry Appeal Board within 90 days after notice of the decision from which such appeal is being taken or after the application shall be deemed to have been denied, and if the board thinks he is overassessed, he shall be granted such reasonable abatement as they think proper, and if he has paid the tax he shall be reimbursed out of the municipal treasury, if there are funds available and if not, payment shall be made in the following tax year.

The application to the Forestry Appeal Board shall be filed with the Forest Commissioner, with a copy to the assessors of the municipality concerned, and shall include the name and address of the Forestry Appeal Board member selected by the applicant. Either party may appeal from the decision of said board to the Superior Court, under the conditions provided for in section 846.

§ 843-B. Hearing

On receipt of an application for review by the Forestry Appeal Board, the Forest Commissioner shall notify the applicant of the amount required to be deposited by him against his half of the costs of such review and on receipt of such sum, the Forest Commissioner shall secure the designation of the 2 other members of the board for the case in question, and with the approval of the board members, designate a time and place for hearing and make such other arrangements for such hearing as may be necessary. The board may summons witnesses, administer oaths, order the production of books, records, papers and instruments and direct the production of any evidence it deems necessary in order to make a decision. The technical rules of evidence shall not apply at such hearings. The decision of the board shall be filed with the Forest Commissioner who shall notify the county commissioners and the assessors of the municipality in question. The assessors of such municipality, upon receipt of such decision, shall record the same and make such abatement or refund, if any, as may be required thereby.

§ 843-C. Valuation established

A valuation of forest land established by final decision of the Forestry Appeal Board shall not be altered by the assessors of the municipality concerned during the next ensuing 5 tax years, except in case of a substantial change in value occasioned by substantial cutting of growth, by substantial damage by fire or other casualty, by loss of character as forest land, or with written agreement of the forest landowner.'

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 the policy as to assessment of forest lands as therein declared requires expert information as to forest land productivity not always available to local assessing authorities. As simplified appellate procedure, providing for a knowledgeable Forestry Appeal Board to review assessments of forest lands will go far towards implementing the Legislature's declared intent when it adopted the "Chase Act."

The Forestry Appeal Board created by this bill will provide expert review of forest land assessments to any aggrieved forest landowner, and at the same time will assist in guiding local assessing authorities towards an equitable accomplishment of the purposes of the "Chase Act."