

# MAINE STATE LEGISLATURE

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**ONE HUNDRED AND SECOND LEGISLATURE**

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**Legislative Document**

**No. 1553**

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H. P. 1134

House of Representatives, May 18, 1965

Reported by Mr. Martin, from Committee on Taxation. Printed under Joint Rules No. 10.

JEROME G. PLANTE, Clerk

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**STATE OF MAINE**

**IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-FIVE**

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

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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 assessors of the municipality wherein the land lies, and one shall be the Forest Commissioner or a person designated by him; all such members to be designated from among persons deemed by the appointing authority to be knowledgeable in forest land values. If the land lies in an unorganized township, without local assessors, the county commissioners of the county wherein the land lies shall select the member ordinarily to be selected by the assessors of the municipality. The board shall elect a chairman. Each member shall be compensated for time spent in service on the board and actual expenses incurred from funds available representing his agency or aggrieved landowner. Prior to any hearing, such owner shall pay to the Forest Commissioner a sum of \$25 to assure his appearance at such hearing, which sum shall be refunded to the owner upon his appearance. 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 review and 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. The prohibition as to alteration of valuation as imposed by this section shall not apply to a general change in rate of valuation for tax purposes throughout an entire municipality.'