

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

# ONE HUNDRED AND SEVENTH LEGISLATURE

---

---

**Legislative Document**

**No. 298**

---

---

H. P. 244

House of Representatives, January 22, 1975

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

EDWIN H. PERT, Clerk

Presented by Mr. Finemore of Bridgewater.

---

---

## STATE OF MAINE

---

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FIVE

---

### AN ACT to Simplify the Computation of Tree Growth Reimbursement.

---

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

36 MRSA, § 578, sub-§ 1, as amended by PL 1973, c. 308, § 7, is repealed and the following enacted in place thereof:

1. **Organized areas.** The municipal assessors shall adjust the Director of Property Taxation's 100% valuation per acre for each forest type of their county by whatever ratio, or percentage of current just value, is then being applied to other property within the municipality to obtain the assessed values. Forest land in the organized areas, subject to taxation under this subchapter, shall be taxed at the property tax rate applicable to other property in the municipality, which rate shall be applied to the assessed values so determined. For any tax year in which a municipality has a situation where the aggregate tax assessed on lands classified under this subchapter is less than 90% of the aggregate tax assessed on the same lands in 1972, the municipality shall have a valid claim against the State to recover the taxes lost to the extent that such loss exceeds a 10% loss from 1972, upon proof of the facts in form satisfactory to the Commissioner of Finance and Administration. Such claims shall be presented to the Legislature next convening.

#### STATEMENT OF FACT

Estimating tax loss based on valuation requires adjustment based on ratio changes. Since the ratios certified by the municipality are not always accurate, the reimbursement derived using such data is also subject to inaccuracy. A better method for determining loss is an actual comparison of tax revenue.