

# 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)

SECOND REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 1952

H. P. 1853

House of Representatives, February 15, 1980

Reported by Mrs. Post from the Committee on Taxation. Printed under Joint Rules No. 2.

EDWIN H. PERT, Clerk of the House

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY

**AN ACT to Equalize the Tax Burden Between Organized and Unorganized Territories for the Purpose of Funding the Maine Forestry District without Cost to the State.**

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

**Sec. 1.** 12 MRSA § 1601, as last amended by PL 1975, c. 128, § 1, is repealed and the following enacted in its place:

**§ 1601. Annual district tax**

A tax of 18¢ per acre is assessed upon all the land in the Maine Forestry District, including rights in public reserved lots, to be used for the protection thereof. The tax shall be paid on or before the first day of October, annually. The acreage as determined by the State Tax Assessor shall be the basis for the computation and apportionment of the tax assessed. The State Tax Assessor shall determine the amount of the taxes due for forest fire protection from the unorganized territory of the State in accordance with Title 36, sections 1601 to 1605. The tax assessed shall be valid, and all remedies provided shall be in full force, if the property is described with reasonable accuracy, whether the ownership thereof is correctly stated or not.

**Sec. 2.** 12 MRSA § 1608, as amended by PL 1975, c. 128, § 2, is repealed.

**Sec. 3.** 36 MRSA § 1603, sub-§ 1, ¶ B, as repealed and replaced by PL 1979, c. 440, § 1, is repealed and the following enacted in its place:

**B. The cost of services the state funds in the unorganized territory that are funded locally by a municipality; the cost of forest fire protection to be included in the cost component shall be determined in accordance with Title 12, section 1601; and**

#### STATEMENT OF FACT

Forestry district tax is designed to assess the cost of forest fire protection on those areas of the State receiving that protection. This bill equalizes the burden of the forestry district tax between the organized and unorganized territories by providing a tax based on total acreage of forest land receiving fire protection instead of the current method of assessing the tax based on the land's valuation.

Forest land in the municipalities is currently assessed at 29¢ an acre, while forest land in the unorganized territory is only assessed at 16¢ an acre. This bill assesses all forest land at 18¢ an acre.