

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

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Legislative Document

No. 360

H.P. 248

House of Representatives, February 23, 1989

Reference to the Committee on Taxation suggested and ordered printed.

*Ed Pert*

EDWIN H. PERT, Clerk

Presented by Representative ANDERSON of Woodland.

Cosponsored by Senator LUDWIG of Aroostook, Senator COLLINS of Aroostook and Representative CLARK of Millinocket.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND EIGHTY-NINE

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**An Act to Include Unorganized Territories in the Tree Growth Tax  
Laws.**

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

3 **36 MRSA §578, sub-§2,** as amended by PL 1981, c. 706, §8, is  
5 further amended to read:

7 **2. Unorganized territory.** The State Tax Assessor shall  
9 adjust the 100% valuation per acre for each type for each county  
11 by such ratio or percentage as is then being used to determine  
13 the state valuation applicable to other property in the  
15 unorganized territory to obtain the assessed values. Commencing  
17 April 1, 1973, forest land in the unorganized territory subject  
19 to taxation under this subchapter shall be taxed at the same  
21 property tax rate as is applicable to other property in the  
23 unorganized territory, which rate shall be applied to the  
assessed values so determined. Upon collection by the State Tax  
Assessor, such taxes shall be deposited in the Unorganized  
Territory Education and Services Fund in accordance with section  
1605. The unorganized territory shall be entitled to  
reimbursement for property tax revenue lost as a result of this  
subchapter in the same manner as provided for municipalities in  
subsection 1. The amount of reimbursement shall be paid into the  
Unorganized Territory Education and Services Fund established in  
chapter 115.

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#### STATEMENT OF FACT

29 This bill includes unorganized territories in the laws  
31 relating to state reimbursement for property tax losses resulting  
from the tree growth tax laws.