

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 567

H.P. 393

House of Representatives, February 12, 1991

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative ANDERSON of Woodland.

Cosponsored by Senator PEARSON of Penobscot and Senator COLLINS of Aroostook.

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STATE OF MAINE

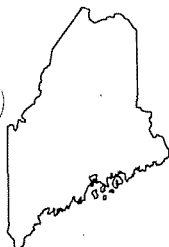
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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY-ONE

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An Act to Change the Maine Tree Growth Tax Law.

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

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

6                   **2. Unorganized territory.** The State Tax Assessor shall  
8 adjust the 100% valuation per acre for each type for each county  
10 by such ratio or percentage as is then being used to determine  
12 the state valuation applicable to other property in the  
14 unorganized territory to obtain the assessed values. Commencing  
16 April 1, 1973, forest land in the unorganized territory subject  
18 to taxation under this subchapter shall must be taxed at the same  
20 property tax rate as is applicable to other property in the  
22 unorganized territory, which rate shall must be applied to the  
24 assessed values so determined. Upon collection by the State Tax  
26 Assessor, such taxes shall must be deposited in the Unorganized  
28 Territory Education and Services Fund in accordance with section  
1605. Unorganized territories must be reimbursed in the same  
manner as are municipalities under subsection 1.

#### STATEMENT OF FACT

24                   This bill allows the unorganized territory to receive  
26 reimbursement for tree growth property in the same manner as a  
28 municipality.