

# 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)



# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

---

Legislative Document

No. 675

S.P. 216

In Senate, February 4, 1997

---

### An Act Relating to the Assessment of Land in Tree Growth Taxation.

---

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator RUHLIN of Penobscot.  
Cosponsored by Representatives: TRIPP of Topsham, DUNLAP of Old Town, TUTTLE of Sanford.

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

4 **Sec. 1. 36 MRSA §578, sub-§3,** as amended by PL 1973, c. 308,  
§9, is further amended to read:

6 **3. Divided ownership.** In cases of divided ownership of land  
and the timber and grass rights ~~thereon~~ on that land, if the  
8 owner of the land and the owner of the timber and grass rights  
10 have agreed in writing to the apportionment of the valuation  
12 between the land and the timber and grass rights and either party  
14 makes that agreement available to the assessor prior to the  
16 assessment, the assessor shall apportion the valuation between  
the land and the timber and grass rights according to that  
agreement. In all other cases, the assessor shall apportion 10%  
of the valuation to the land and 90% of the valuation to the  
timber and grass rights.

18  
20 **SUMMARY**

22 This bill requires the tax assessor to apportion the  
property valuation according to an agreement between the owner of  
24 tree growth land and the owner of timber and grass rights on that  
land. If no agreement exists or if the parties do not make the  
26 agreement available to the assessor prior to assessment, the  
property valuation is apportioned according to existing law.