

MAINE STATE LEGISLATURE

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EIGHTY-FIRST LEGISLATURE

HOUSE

NO. 120

House of Representatives, Feb. 16, 1923.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Hale of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD ONE THOUSAND NINE
HUNDRED AND TWENTY-THREE

AN ACT Relating to the Taxation of Forest Property.

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

Section 1. After March thirty-first, nineteen hundred
2 twenty-four, all forest growth shall be exempt from tax-
3 ation until cut. The land on which such forest growth
4 stands shall be assessed at a value not to exceed two dol-
5 lars per acre and shall be taxed in the same manner and
6 at the same rate as other real property.

Sect. 2. Every owner of forest land shall, not later than
2 April fifteenth of each year, make a return under oath to
3 the assessors of the town or plantation in which such land
4 is located, or to the state board of assessors in the case

5 of unincorporated townships, stating the amount of each
6 kind of wood or timber cut during the preceding year end-
7 ing April first, together with the estimated stumpage value
8 or actual stumpage price received therefor. For the year
9 nineteen hundred twenty-four a tax of one per cent
10 shall be paid on the stumpage value of such wood or tim-
11 ber cut as determined by the assessors, subject to the same
12 appeal as in the case of other real property. A tax of two
13 per cent shall be paid in like manner for the year nineteen
14 hundred twenty-five, three per cent for the year nineteen
15 hundred twenty-six, four per cent for the year nineteen
16 hundred twenty-seven, five per cent for the year nineteen
17 hundred twenty-eight, six per cent for the year nineteen
18 hundred twenty-nine, seven per cent for the year nineteen
19 hundred thirty, eight per cent for the year nineteen hun-
20 dred thirty-one, nine per cent for the year nineteen hun-
21 dred thirty-two and ten per cent for every year thereafter.
22 This tax shall be divided between the town, county, and
23 state in the same proportion as is the tax on other property.

Sect. 3. All acts and parts of acts inconsistent herewith
2 are hereby repealed.