

MAINE STATE LEGISLATURE

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EIGHTY-FIRST LEGISLATURE

HOUSE

NO. 213

House of Representatives, Feb. 28, 1923.

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

CLYDE R. CHAPMAN, Clerk.

Presented by Mr. Barwise of Bangor.

STATE OF MAINE

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

AN ACT to Amend Section Six, Paragraph XI, of Chapter Ten of the Revised Statutes, in Regard to Forest Land Exempted from Taxation.

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

Section six, XI, of chapter ten of the revised statutes is hereby amended by striking out all of said section and substituting in place thereof the following:

‘Sect. 6. XI. Whenever a land owner establishes and successfully maintains for three years a plantation of forest trees containing in the case of cleared land not less than six hundred and forty trees per acre or in the case of cut-over or partially stocked land such smaller number as may

6 be approved by the forest commissioner, then, on applica-
7 tion of the owner thereof to the assessors of the town or
8 plantation in which the land is located or to the board of
9 state assessors in the case of unincorporated townships, said
10 plantation, including both land and trees, shall for a period
11 of twenty years be exempt from all taxation except the
12 Maine forestry district tax, provided that the owner files
13 with the assessors and with the forest commissioner at the
14 time of application a sworn statement giving the area, date
15 of establishment, and location of the plantation, the kind
16 and number of trees planted per acre, and their present
17 condition, accompanied by a correct plan of said land; and
18 provided further that if said plantation is destroyed, or, in
19 the judgment of the forest commissioner is not maintained
20 in good condition, the tax exemption provided by this act
21 shall cease and the property shall again be taxed on the
22 same basis as other real property.'