

# MAINE STATE LEGISLATURE

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# EIGHTY-THIRD LEGISLATURE

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**Senate Document**

**No. 44**

H. P. 147

In Senate, Feb. 8, 1927.

Tabled by Mr. Roberts of York pending printing and reference to a committee and 500 copies ordered printed.

ROYDEN V. BROWN, Secretary.

Presented by Mr. Hale of Portland.

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## STATE OF MAINE

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

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AN ACT Relating to the Taxation of Forest Property in  
Organized Towns and Plantations.

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

Section 1. After March thirty-first, nineteen hundred  
2 twenty-eight, all forest growth in organized towns and  
3 plantations shall be exempt from taxation until cut. The  
4 land on which such forest growth stands shall be assessed  
5 at a value not to exceed its value as stripped land and shall  
6 be taxed in the same manner and at the same rate as other  
7 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, stating the amount of each kind of wood or timber cut during the preceding year ending April first, together with the estimated stumpage value or actual stumpage price received therefor. For the year nineteen hundred and twenty-eight a tax of one-half of one per cent. shall be paid on the stumpage value or stumpage price of such wood or timber cut as determined by the assessors, subject to the same appeal as in the case of other real property. A tax of one per cent. shall be paid in like manner for the year nineteen hundred and twenty-nine; one and one-half per cent. for the year nineteen hundred and thirty; two per cent. for the year nineteen hundred and thirty-one; two and one-half per cent. for the year nineteen hundred and thirty-two; three per cent. for the year nineteen hundred and thirty-three; three and one-half per cent. for the year nineteen hundred and thirty-four; four per cent. for the year nineteen hundred and thirty-five; four and one-half per cent. for the year nineteen hundred and thirty-six; five per cent. for the year nineteen hundred and thirty-seven; five and one-half per cent. for the year nineteen hundred and thirty-eight; six per cent. for the year nineteen hundred and thirty-nine; six and one-half per cent. for the year nineteen hundred and forty; seven per cent. for the year nineteen hundred and forty-one; seven and one-half per cent. for the year nineteen hundred and forty-two; eight per cent. for the year nineteen hundred and forty-three; eight and one-half per cent. for the year nineteen

31 hundred and forty-four; nine per cent. for the year nine-  
32 teen hundred and forty-five; nine and one-half per cent.  
33 for the year nineteen hundred and forty-six and ten per  
34 cent. for every year thereafter.

Sect. 3. The aggregate amount of stumpage taxes due  
2 hereunder shall be reported to the treasurer of state on or  
3 before November first of the year in which they fall due.  
4 The amount of said taxes shall be transmitted as collected  
5 to the state auditor, who shall deduct fifteen per cent. of  
6 the aggregate amount collected for the use of the state,  
7 shall transmit to the several boards of county commission-  
8 ers five per cent. of the receipts from the several counties,  
9 and shall redistribute the balance among the several towns  
10 in the ratio of the acreage of forest lands in said towns.

Sect. 4. Any person wilfully making a false or fraudulent  
2 return hereunder or wilfully failing to make any return  
3 shall be punished by a fine of not more than five thousand  
4 dollars or imprisonment for not more than one year or by  
5 both such fine and imprisonment.

Sect. 5. All acts and parts of acts inconsistent herewith  
2 are hereby repealed.