

# EIGHTY-THIRD LEGISLATURE

### Senate Document

### No. 171

S. P. 393 In Senate, March 3, 1927.

Referred to Committee on State Lands and Forest Preservation and 500 copies ordered printed. Sent down for concurrence.

ROYDEN V. BROWN, Secretary.

Presented by Senator Granville of York.

# STATE OF MAINE

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

AN ACT Relating to Forest Land Exempted from Taxation.

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

Paragraph eleven of section six of chapter ten of the re-2 vised statutes is hereby amended by adding in the ninth 3 line thereof after the word "situated" the following: 'in 4 which is set forth his statement that such land is set apart 5 for the sole purpose of reforestation, for the benefit of the 6 state, and if the assessors find, upon hearing and inspection, 7 that such is the exclusive purpose,' so that said paragraph 8 as amended shall read as follows:

'Sect. 6. XI. Whenever a land owner plants or sets 2 apart for the growth and production of forest trees any

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3 cleared land or lands from which the primitive forest has 4 been removed, and successfully cultivates the same for three 5 years, the trees being not less in number than six hundred 6 and forty on each acre and well distributed over the same, 7 then, on application of the owner or occupant thereof to 8 the assessors of the town in which such land is situated. 9 in which is set forth his statement that such land is set 10 apart for the sole purpose of reforestation, for the benefit II of the state, and if the assessors find, upon hearing and 12 inspection, that such is the exclusive purpose, the same shall 13 be exempted from taxation for twenty years, after the ex-14 piration of said three years, provided, that said applicant 15 at the same time files with said assessors a correct plan of 16 such land with a description of its location, and a statement 17 of all the facts in relation to the growth and cultivation of 18 said incipient forest; provided, further, that such grove or 19 plantation of trees is during that period kept alive and in 20 thriving condition.'