

MAINE STATE LEGISLATURE

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EIGHTY-THIRD LEGISLATURE

Senate Document

No. 199

S. P. 432

In Senate, Mar. 8, 1927.

Referred to Committee on Taxation 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 Regulating the Cutting and Taxation of Forest Lands.

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

Section 1. The forest commissioner shall have full charge
2 of all state forests, as the same are hereinafter defined, in-
3 cluding the power to reforest and regulate cutting on the
4 same, and the authority to provide young trees to companies,
5 firms, and individuals for planting at cost to the state of
6 producing the same, and shall have charge of enforcing all
7 laws enacted to regulate the cutting on forest lands, as here-
8 inafter defined; and he may, from time to time, as may
9 be found necessary in carrying out the provisions of this
10 act, appoint additional assistants, not exceeding five.

Sect. 2. State forests shall include all areas now owned

2 or hereafter acquired by the state which are now covered
3 with trees or which shall hereafter be planted to trees by the
4 state excepting the land owned by the state in the city of
5 Augusta.

Sect. 3. The forest commissioner, from time to time, shall
2 recommend to the governor and council such tracts of land,
3 the acquirement of which will, in his judgment, be most
4 advantageous to the state in preserving existing forests, in
5 reforesting barren areas and protecting the natural water
6 supply of the rivers of the state and at such times as there
7 shall be appropriations therefor, the governor, with the con-
8 sent of the council, shall purchase the same in the name
9 of the state.

Sect. 4. Forest lands shall include all areas owned by
2 corporations, firms, or individuals, now covered by trees or
3 which shall be planted to trees the primary purpose of which
4 shall be for use as fuel, manufacture or sale.

Sect. 5. Owners of forest lands proposing to cut, or per-
2 mit cutting, on such forest lands, trees for market or manu-
3 facture, shall by themselves, or by their agents, file an
4 application in duplicate with the forest commissioner, on
5 blanks furnished by said forest commissioner, stating the
6 location of the tracts proposed to be cut, with the names
7 and addresses of the permittees, if any, the stumpage price
8 per thousand feet, or per cord if the same be sold by the
9 thousand feet, or cord, or if the standing timber on a given
10 tract be sold for a gross sum, then the location and bounds

11 of such tract and the gross sum for which the same is sold.
12 On receipt of the aforesaid application, license to cut from
13 such tract or tracts in accordance with the cutting rules
14 hereinafter stated, shall issue to such owner or permittee
15 within one week thereafter, which license shall remain in
16 force for one year from date of the said license, unless
17 sooner revoked by the said forest commissioner for failure
18 of the said owner, his agents, or permittees to conform to
19 law in cutting such forests.

Sect. 6. No person desiring to clear land for agricultural
2 purposes, for building, or for highways, or to cut trees for
3 use in building camps, dams, or the construction of ways,
4 or for use as fuel in the course of lumbering operations,
5 or from his own land for use upon his farm in the ordinary
6 course of good husbandry, shall, for the purposes aforesaid,
7 be required to comply with section five of this act unless
8 the wood so cut is to be sold for fuel or sold or used for
9 manufacture; provided that prior to April fifteenth of each
10 year, a return of all land cleared for agricultural purposes,
11 for building, or for highways during the year ending April
12 first shall be made to the forest commissioner, giving the
13 area and location of all land so cleared; and provided fur-
14 ther, that all land so cleared shall thereupon automatically
15 cease to be a part of forest lands and shall be taxed in the
16 same manner and at the same rate as other real property.

Sect. 7. No white pine trees under ten inches in diameter,
2 at four feet from the ground, shall be cut from state forests

3 or from forest lands, except when such cutting be necessary
4 in the clearing of roads or yards during the operations or
5 from localities in which trees are unduly exposed to destruc-
6 tion from wind, or too thick for profitable growth. At least
7 three pine seed trees shall be left on each acre.

Sect. 8. Any plans for the cutting or cultivation of forests
2 prepared by the owners thereof and approved by the forest
3 commissioner, may be pursued by the owner of such forest,
4 instead of conforming to section seven of this act.

Sect. 9. State, town, and plantation assessors shall, for
2 the purpose of taxing forest lands, appraise only the land,
3 and pine trees more than sixteen inches in diameter at four
4 feet from the ground; hemlock, spruce, and cedar trees more
5 than twelve inches in diameter at four feet from the ground,
6 and trees of all other species irrespective of size; provided,
7 however, that the land shall be appraised at a valuation not
8 to exceed five dollars per acre independent of any great
9 pond therein.

Sect. 10. All persons, firms or corporations owning forest
2 lands, and who are engaged in the business of cutting trees
3 therefrom for market, or manufacture, or the permittees
4 owning the stumpage upon such forest lands so engaged in
5 cutting, shall pay, after the passage of this act, to the state
6 treasurer for the use of the state, when the land from which
7 said trees so cut is located in unincorporated places, and to
8 treasurers of the various cities, towns, plantations, or in-
9 corporated places where the land from which said trees so

10 cut is located, a tax of one-half of one per cent, if cut
11 during the first year, one per cent for the second year, and
12 one and one-half per cent for the third year, two per cent
13 the fourth year, two and one-half per cent the fifth year,
14 three per cent the sixth year, three and a half per cent the
15 seventh year, four per cent the eighth year, four and a half
16 per cent the ninth year and five per cent for the tenth year,
17 and thereafter upon the stumpage value of all trees so cut
18 and during the year ending the first day of April the value of
19 the stumpage so cut to be determined by the assessors who
20 assess the land on which said trees are cut, and as an aid
21 thereto, the forest commissioner shall furnish to the said
22 assessors duplicate copies of all applications, licenses, per-
23 mits and returns as shall be on file in his office on the fif-
24 teenth day of April. And such logs or lumber so cut shall
25 be subject to a lien enforceable within six months in favor
26 of the state in unincorporated places or the town in incor-
27 porated places, where the logs were cut, to be enforced by
28 the forest commissioner or assessors of the town where the
29 tax is due.

Sect. 11. If any owner or permittee fails to make the
2 returns of the amount cut as herein provided, such fact
3 shall be certified by the forest commissioner to the assessors,
4 and thereupon the assessors shall ascertain, as nearly as may
5 be, the amount so cut, and the amount so found shall be
6 assessed, and the owner is thereby barred of his right of
7 appeal, provided for by this act, unless he offers such return

8 with his appeal and satisfies the court that he was unable
9 to make such returns within the time limited.

Sect. 12. The state shall credit to each county assessing
2 the soil in tracts designated in section forty-one of chapter
3 ten of the revised statutes, with an amount which shall bear
4 the same ratio to the amount of the tax received on stump-
5 age from such tracts for the year prior to such credit as the
6 rate of the county tax bears to the rate of the state tax.
7 This amount is to be credited in addition to the credit to
8 be given under section forty-three of chapter ten of the
9 revised statutes, and shall be certified to the county treasurer
10 at the time and in the manner provided in said section four.

Sect. 13. Every person, firm or corporation to whom li-
2 cense is granted under the provisions of this act to cut from
3 any of the forest lands shall make a return in duplicate to
4 the forest commissioner, not later than the fifteenth day of
5 April of each year of the amount of each kind of logs cut,
6 if it has been cut into four-foot lengths, of the number of
7 cords of each kind of wood cut, all hardwoods being desig-
8 nated under the general heading "hardwoods," under such
9 license for the year ending April first, and shall make oath
10 that such return is a true and correct statement of the
11 amount so cut according to their best knowledge and belief.

Sect. 14. If any person, firm or corporation to whom li-
2 cense may be granted under the provisions of this act shall
3 fail to make the returns provided herein within the time
4 limited for making such returns, no further license shall be

5 granted to such person, firm or corporation until such return
6 be made.

Sect. 15. Any person, firm or corporation refusing or
2 neglecting to make the returns required by this act within
3 the time limited herein or any person who shall knowingly or
4 wilfully make a false return of the quantity of logs cut or
5 the number of cords of wood cut, during any season, or
6 who shall cut any trees from forest lands contrary to the
7 provisions of this act shall be punished by a fine not exceed-
8 ing one thousand dollars.

Sect. 16. All acts and parts of acts, inconsistent with this
2 act, are hereby repealed.