

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

E I G H T Y - S I X T H L E G I S L A T U R E

Legislative Document

No. 453

H. P. 1068

House of Representatives, Feb. 7, 1933.

Referred to Committee on Taxation and 500 copies ordered printed.
Sent up for concurrence.

HARVEY R. PEASE, Clerk.

Presented by Mr. Sanborn of Baldwin.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED THIRTY-
THREE

AN ACT Relating to Taxation of Auxiliary State Forests.

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

Section 1. R. S. c. 11, § 84, amended. Section 84 of chapter 11 of the revised statutes of 1930 is hereby amended to read as follows:

'Sec. 84. Appraisal of land for taxation. State town and plantation assessors shall, for the purpose of taxing auxiliary state forests, appraise only the land, which shall be appraised at the same valuation as stripped forest land in the same vicinity: provided, however, that such valuation shall not exceed ~~two~~ \$5.00 per acre independent of any great pond therein.'

Sec. 2. R. S. c. 11, § 86, amended. Section 86 of said chapter is hereby amended by striking out all of the fifth, sixth and seventh lines and inserting in lieu thereof, 'of two per cent if cut during the first year, four per cent if cut during the second year, six per cent if cut during the third year, eight per cent if cut during the fourth year, ten per cent if cut during the fifth year,' so that said section will read as follows:

'Sec. 86. Taxation. All persons, firms or corporations owning auxiliary state forests, and who are engaged in the business of cutting trees therefrom for market or manufacture shall pay to the various cities, towns, and plantations, where the land from which said trees so cut is located, a tax of ~~one half of one two~~ per cent if cut during the first year, ~~two four~~ per cent if cut during the second year, ~~three six~~ per cent if cut during the third year,

~~four~~ **eight** per cent if cut during the fourth year, ~~five~~ **ten** per cent if cut during the fifth year, and thereafter upon the stumpage value of all trees so cut and during the year ending the first day of April the value of the stumpage so cut and shall make a return to the assessors each year 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.'