

MAINE STATE LEGISLATURE

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

Legislative Document

No. 39

S. P. 36

In Senate, January 15, 1953

Referred to the Committee on Taxation, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Chase of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

**AN ACT to Secure Uniformity of Assessment of Forest Lands for
Purposes of Taxation.**

Preamble. Whereas, the prosperity of the state is deemed to be dependent in large measure upon its forest lands and upon the management and operation of these forest lands in a manner designed to assure a sustained annual timber crop sufficient to provide a continuing supply of raw materials for its wood-using industries; and

Whereas, the maintenance of an adequate forest cover on the watersheds of rivers is necessary for the prevention of land erosion, for the protection of persons and property against the danger of floods, and for regulations of streams to effect uniformity of flow and to increase the reliability of water power; and

Whereas, it is essential to preserve the incentives necessary to assure the management of forest land by their owners to this vital end; and

Whereas, it appears that existing methods of assessment of forest lands for purposes of taxation are at substantial variance among assessing authorities, despite the constitutional requirement of state-wide uniformity of assessment, and otherwise contrary to sound public policy; now, therefore,

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

Sec. 1. R. S., c. 81, §§ 156-158, additional. Chapter 81 of the revised statutes is hereby amended by adding thereto 3 new sections, to be numbered 156, 157 and 158, to read as follows:

'Forest Lands

Sec. 156. Policy. It is hereby declared to be the public policy of the state, by which all officials of the state and of its municipal subdivisions are to be guided in the performance of their official duties, to encourage by the maintenance of adequate incentive the operation of all forest lands on a sustained yield basis by their owners, and to establish and maintain uniformity in methods of assessment for purposes of taxation according to the productivity of the land, giving due weight in the determination of assessed value to location and public facilities as factors contributing to advantage in operation.

Sec. 157. Assessment. An assessment of forest land for purposes of taxation shall be held to be in excess of just value by any court of competent jurisdiction, upon proof by the owner that the tax burden imposed by the assessment creates an incentive to abandon the land, or to strip the land, or otherwise to operate contrary to the public policy herein declared. In proof of his contention the owner shall show that by reason of the burden of the tax he is unable by efficient operation of the forest land on a sustained yield basis to obtain an adequate annual net return commensurate with the risk involved on the capital invested.

For the purposes of this section forest land shall be held to include any single tract of land exceeding 50 acres in area under one ownership which is devoted to the growing of trees for the purpose of cutting for commercial use.

Sec. 158. Duties of state tax assessor. Consistent with the foregoing declaration of policy, the state tax assessor shall prepare and issue instructions designed to guide municipal assessors to uniformity in the taxation of forest land, including a method of classification of land on the basis of productivity which shall conform to the method applied by the state tax assessor to the assessment of forest land in the unorganized territory. Upon request of any court in which an action at law is pending under section 157, the state tax assessor shall cause the forest land in question to be examined by a competent person at the expense of the party challenging the assessment, and shall thereafter render to the court and to the contending parties an opinion as to its just value for purposes of assessment.'

Sec. 2. Appropriation. There is hereby appropriated from the general fund the sum of \$ for the fiscal year ending June 30, 1954 and the sum of \$ for the fiscal year ending June 30, 1955 to carry out the provisions of this act.