

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE

ONE HUNDRED AND TENTH LEGISLATURE

FIRST REGULAR SESSION
December 3, 1980 to June 19, 1981

AND AT THE

FIRST SPECIAL SESSION
August 3, 1981

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PUBLIC LAWS
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1981

§ 1604-A. Annual report

The commissioner shall report to the Legislature on an annual basis the services provided by this program.

Sec. 4. Appropriation. The following funds are appropriated from the General Fund to carry out the purposes of this Act.

	1981-82	1982-83
MANPOWER AFFAIRS, DEPARTMENT OF		
All Other	\$30,000	\$30,000
Effective September 18, 1981		

CHAPTER 516

H. P. 452 — L. D. 499

AN ACT Establishing a National Guard Scholarship Program in Vocational-technical Institutes.

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

20 MRSA § 2268-A is enacted to read:

§ 2268-A. National Guard Scholarship Program

Members of the Maine National Guard with over 10 years' continuous service may be awarded scholarships at vocational-technical institutes not to exceed 3 credit hours or the equivalent each semester. The Guard shall select those who will receive scholarships from among those members eligible for admission to a vocational-technical institute. The program shall be administered by the State Board of Education.

Effective September 18, 1981

CHAPTER 517

H. P. 801 — L. D. 955

AN ACT to Amend the Maine Tree Growth Tax Law.

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

Sec. 1. 12 MRSA § 8403, sub-§ 2, as enacted by PL 1979, c. 545, § 3, is amended to read:

2. **Forest land.** "Forest land" means land in contiguous parcels which ~~are~~ were subject to mandatory taxation pursuant to Title 36, chapter 105, subchapter II-A, as of April 1, 1979.

Sec. 2. 12 MRSA § 8405, sub-§ 3, first sentence, as repealed and replaced by PL 1979, c. 737, § 4, is amended to read:

Persons owning parcels of forest land, including persons claiming timber and grass rights in public reserved lands, which ~~are~~ were classified as forest land pursuant to Title 36, chapter 105, subchapter II-A, as of April 1, 1979, of more than 500 acres within the Spruce Fir Forest Protection District shall be subject to the pre-project and post-project excise taxes established under section 8406 on the privilege of owning and operating such parcels of forest land, except as provided in this subchapter.

Sec. 3. 36 MRSA § 573, sub-§ 3, as amended by PL 1973, c. 308, § 2, is repealed and the following enacted in its place:

3. **Forest land.** "Forest land" means land used primarily for growth of trees to be harvested for commercial use, but does not include ledge, marsh, open swamp, bog, water and similar areas, which are unsuitable for growing a forest product or for harvesting for commercial use even though these areas may exist within forest lands.

Land which would otherwise be included within this definition shall not be excluded because of multiple use for public recreation.

Sec. 4. 36 MRSA § 574, as amended by PL 1973, c. 308, § 3, is further amended to read:

§ 574. Applicability

~~This subchapter shall have mandatory application to any parcel which contains more than 500 acres of forest land~~ An owner of a parcel containing forest land ~~of 500 acres or less~~ may apply at his election by filing with the assessor the schedule provided for in section 579; except that this subchapter shall not apply to any parcel containing less than 10 acres of forest land. **For purposes of this subchapter, a parcel is deemed to include a unit of real estate, notwithstanding that it is divided by a road, way, railroad or pipeline, or by a municipal or county line.** The election to apply shall require the unanimous consent of all owners of an interest in a parcel, except for the State ~~of Maine~~ which is not subject to taxation hereunder.

A parcel of land shall be included upon presentation by the landowner of evidence that the land is being used as follows:

1. **Business.** A sworn statement from the landowner establishing that the landowner is engaged in the business of selling or processing forest products and that the land is used in such business;

2. **Inspection by registered professional forester.** A sworn statement from the landowner that the land has been inspected by a registered professional forester within the past 5 years and that the landowner is following the recommendations of that forester;

3. **Written forest management plan for commercial use.** A written forest management plan for commercial use of the land, accompanied by a sworn statement from the landowner that he is following that plan; or

4. **Land of less than 100 acres.** The land is less than 100 acres and the landowner is managing the land according to accepted forestry practices designed to produce trees having commercial value.

Sec. 5. 36 MRSA § 576, first ¶, first sentence, as amended by PL 1973, c. 460, § 18, is further amended to read:

The State Tax Assessor shall determine the average annual net wood production rate for each forest type described in section 573, subsections 5 to 7, in each county or region to be used in determining valuations applicable to forest land under this subchapter, on the basis of the surveys of average annual growth rates applicable in the State made from time to time by the United States Forest Service or by the Maine Forestry Bureau.

Sec. 6. 36 MRSA § 576, 2nd ¶, as enacted by PL 1971, c. 616, § 8, is amended to read:

The State Tax Assessor shall determine the average stumpage value for each forest type described in section 573, subsections 5 to 7, applicable in each county, or in such alternative forest economic regions as he may designate, after passage of this subchapter and in each ~~even-numbered~~ year thereafter, taking into consideration the prices upon sales of sound standing timber of that forest type in that area during the previous ~~2~~ calendar years year, and such other considerations as he deems appropriate.

Sec. 7. 36 MRSA § 576, 5th ¶, as amended by PL 1977, c. 694, § 678, is further amended to read:

The State Tax Assessor shall hold one or more public hearings, upon the foregoing matters to be determined, shall provide for a transcript thereof, and shall issue a rule or rules stating ~~said~~ those determinations on or before October 1, 1978 and on or before October 1st ~~biennially~~ each year thereafter.

Sec. 8. 36 MRSA § 576-B, first ¶, as amended by PL 1977, c. 694, §§ 680 and 681, is further amended by adding before the first sentence a new sentence to read:

The percentage factor by which the growth rates set by the State Tax Assessor pursuant to section 576 shall be reduced to reflect the growth which can be extracted on a sustained basis shall be 10% for the tax year 1982 and thereafter shall annually be set by the Legislature in the year preceding the tax year in which the factor will apply.

Sec. 9. 36 MRSA § 576-B, 3rd ¶, as amended by PL 1977, c. 694, § 684, is further amended to read:

The State Tax Assessor shall hold one or more public hearings, concerning his determination of the ~~discount factor and the~~ capitalization rate in November of each year preceding the date of his determinations. A transcript shall be made of the proceedings.

Sec. 10. 36 MRSA § 578, sub-§ 1, last 2 paragraphs, as enacted by PL 1977, c. 720, § 3, are amended to read:

For the tax years beginning on or after January 1, 1978, a municipality's annual payment shall be the greater of either an amount computed as provided in the previous paragraph, or the product of multiplying the number of acres in the municipality which are classified and taxed in accordance with this subchapter by ~~14¢~~ 15¢.

For those municipalities where the annual payment amount is determined by the product of multiplying the number of acres which are classified and taxed in accordance with this subchapter by ~~14¢~~ 15¢ the Treasurer of State shall pay to the municipality by December 15th of that year the amount certified by the State Tax Assessor.

Sec. 11. 36 MRSA § 578, sub-§ 1, as last amended by PL 1977, c. 720, § 3, is further amended by adding at the end a new paragraph to read:

The State Tax Assessor shall calculate the aggregate tax that could have been assessed, but for this subchapter, on the same lands if the lands were assessed according to the undeveloped acreage used in the State valuation then in effect, adjusted by the municipal ratio. He shall further calculate the amount of any losses in state school subsidies that would occur by the use of the undeveloped acreage valuations. No municipality may receive a payment under this section which would exceed the aggregate tax minus school subsidy losses as calculated in this paragraph.

Sec. 12. 36 MRSA § 581, as last amended by PL 1979, c. 445, §§ 1 and 2, is further amended by adding at the end a new paragraph to read:

Any municipality which receives a penalty for the withdrawal of land from taxation under this chapter shall report to the State Tax Assessor annually the total amount received on the municipal valuation return form described in section 383.