

MAINE STATE LEGISLATURE

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REPORT TO THE SECOND SESSION

111TH MAINE LEGISLATURE

BY THE

FOREST FIRE ADVISORY COUNCIL

JANUARY 31, 1984

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SUMMARY & RECOMMENDATIONS

The 111th Maine Legislature enacted LD 1781, "An Act to Amend the Forest Fire Control Laws and Change the Method of Funding Forest Fire Control Services." Section 9621 of the Act established a Forest Fire Advisory Council with broad powers to review the operations of the Forest Fire Control Division and recommend changes thereto to the Department of Conservation. By January 15, 1984 the Council was required to report to the Legislature:

- 1) the results of its review of State Forest Fire Control Activities
- 2) its recommendation for establishing a method to determine the cost of state first response services in the unorganized territories as well as in municipalities that do not have a first response capability; and
- 3) its recommendation of the appropriate acreage cutoff, or threshold, for supporting the Forest Fire Suppression Tax.

While the broad-spectrum review of State forest fire control activities was of great interest to the Council, we recognized that the fiscal 1984 budget was already in effect and a review of it would be pointless. Rather, we decided to focus on the latter two charges to the Council, i.e. the framework of taxation to support the cost of forest fire protection.

The council met eight times in open session to conduct its business, review reports by its members and Fire Control Division staff, and to receive comments from interested parties.

Problems of the Present System

The Council sought to address several problems in the excise tax framework which the first session of the 111th Legislature enacted to pay for forest fire protection.

Perhaps the most widely-criticized element of the 1983 legislation was the so-called "100 acre cutoff" by which only parcels of 100 acres or larger were taxed to support forest fire protection. By this mechanism, owners of 12.8 million acres are forced to bear the entire burden of the Forest Fire Suppression Tax while owners of the remaining 6 million acres contribute nothing to the tax yet still enjoy the full benefits of fire protection. Similarly, owners of structures such as homes, camps and other rural buildings which benefit directly from forest fire protection, contribute nothing to the tax.

Another problem of the 100 acre cutoff was the difficulty of identifying parcels of 100+ acres. This task fell to local tax assessors who, under the present law, must identify parcels of one acre or larger by the fall of 1984.

A more long-term, and potentially significant, societal affect of the acreage cutoff was the clear incentive it provided to subdivide land into parcels smaller than 100 acres.

Another matter of concern to the Council was the level of General Fund Support of forest fire protection. In January, 1983 a divided Maine Forest Fire Control Study Commission recommended that the State's General Fund support the entire cost of forest fire prevention and suppression. Many arguments were heard in support of a large General Fund contribution to forest fire control:

publicly-owned lands (which benefit from fire protection) total 9% of the State's acreage but pay no taxes; over 80% of all forest fires result from sources other than the forest landowner; the forest is the resource which generates significant tax revenues from sources such as sales, gas and income taxes and various license fees.

The Council recognizes that the broadest-based, most equitable and simplest method is through 100% funding from the General Fund. The most forceful argument against 100% General Fund support of fire control was that it was politically unacceptable on grounds that General Fund Revenue was insufficient to meet all the demands placed upon it.

A third matter requiring attention by the Council was the administrative weakness of the present system. The one-time excise tax was an unexpected, and very significant, financial burden to landowners. The State has a strong interest in encouraging investment by landowners in intensive forestry which will provide the raw material for future forest industry needs. An unstable tax environment tends to discourage such investments by making their rate of return unpredictable.

Furthermore, the cost of administering the present system is very high with processing, follow-up and reimbursement costs expected to exceed \$300,000.00. In addition, local tax assessors faced a dramatically increased workload since the task of identifying taxable parcels fell to them.

The final issue which the Council addressed was the method to be used in determining the cost of so-called "first response" fire suppression services provided by the State in the unorganized territories. It was generally agreed that a different level and type of service was required in the unorganized territories, but assigning a per acre cost to it proved difficult. Further complicating this issue was the fact that the State also provides some first response services in certain municipalities which do not provide them even though they are required to by law. (12MRSA 9201).

Recommendations

In this context the Council tried to design a system of taxation that would be stable, equitable, inexpensive to administer and acceptable to the several constituencies directly effected by it.

THE COUNCIL RECOMMENDS THE FOLLOWING:

- I. There should be no acreage threshold, that is, all taxable land should be included in the calculation of forest fire protection costs.
- II. At least one third of the annual fire control budget should continue to come from the General Fund.

- III. For 1984 the Council arrived at the cost of first response services in the Unorganized Territory based on an analysis of prior year expenditures and a budget allocation process. The effect of the Council's method is to create a first response cost of 9.21 cents per acre. The Council recommends further study of this matter.
- IV. The fire control budget, less General Fund contribution, and less the amount attributed to first response services in the unorganized territories should be divided by the number of taxable acres in the State to arrive at a fire control cost per acre.
- V. That each community and the unorganized territory be assessed by the State its share of the fire control cost based on its taxable acreage and add this assessment to its annual commitment, to be assessed to all property owners on the basis of valuation.
- VI. That guidelines be established to certify whether a municipality has the first response capability required by law; and where towns fail to meet this obligation, and the Maine Forest Service provides first response services, that appropriate compensation be paid.



CHAPTER 1

BACKGROUND OF THE FOREST FIRE CONTROL ADVISORY COUNCIL

I. MAINE FOREST FIRE CONTROL STUDY COMMISSION

The Forest Fire Advisory Council's principal predecessor was the Maine Forest Fire Control Study Commission. The Study Commission was created by the 110th Maine Legislature to study state forest fire control services and funding and to make recommendations to the 111th Legislature. The Commission generally agreed that fire control services provided by the State were appropriate, well organized, and cost-effective. On the other hand, they also agreed that the method of funding state services and state reimbursement for municipal services was confusing and inappropriate. After studying many of the alternative funding methods, the majority of the Commission's members settled on 100% General Fund support for state fire control services. A minority report, however, was also sent to the 111th Legislature recommending that a new statewide fire suppression tax be assessed on certain protected acres in the state. What resulted was the Forest Fire Suppression Tax. This law provided for 1/3 of the monies to come from the General Fund, with the balance to be raised from a per acre excise tax on all parcels of 100 or more acres, plus an additional 9¢ per acre on all parcels in the unorganized territory to fund first response services there.

II. PROBLEMS WITH THE PRESENT SYSTEM

The Forest Fire Suppression Tax law was implemented for 1983, and it proved to have many problems. It was perceived as inherently unfair because of the 100 acre threshold. It was both difficult and costly to administer both at the state and local levels. See "Summary and Recommendations", above for a discussion of both the direct and indirect effects of the 1983 law.

III. LEGISLATIVE MANDATE TO THE FOREST FIRE ADVISORY COUNCIL

The legislature, when it passed the present tax system, knew that it was not the ideal solution and that more study was needed. Part of its solution to this problem was to create the Forest Fire Advisory Council, with the following make-up, and charge:

"The governor shall appoint a 9-member council to advise the Department of Conservation on all matters pertaining to the forest fire control program. The council shall consist of one representative each from the Forest Fire Control Division of the Department of Conservation and the Maine State Fire Chief's Association. At least one member shall be a municipal official. Four members shall represent the commercial forest industry, of which 2 shall represent landowners in the organized portions of the State and 2 shall represent landowners in the unorganized portion of the State. One member shall represent a forest related tourist industry and one shall represent a noncommercial private owner of acreage which is subject to the tax assessed under Title 36, chapter 366.

"The council shall review the annual reports of the Forest Fire Control Division, the annual accounts of the forest fire control program and the proposed budget for forest fire control. It shall annually review the financing, organization, administration, and delivery of state forest fire control services, including local capabilities for forest fire control, alternative methods of forest fire prevention and suppression and identify the most modern, cost effective and efficient method for providing forest fire control services within the State, utilizing and coordinating local resources, to protect the state's important forest resource. It may make recommendations to the department and the Legislature regarding changes in any of the areas subject to its review.

"The Forest Fire Control Advisory Council shall make a report to the Second Regular Session of the 111th Legislature by January 15, 1984 containing the results of its review of the state's forest fire control activities. The report shall also make recommendations for establishing a method for determining the cost of state first response services in the unorganized territory as well as in any municipalities that do not have a first response capability and shall recommend the appropriate acreage cutoff for the Forest Fire Suppression Tax. The report shall include any legislation necessary to accomplish its recommendations."

IV. FOREST FIRE ADVISORY COUNCIL PERSONNEL AND ACTIVITIES

The Council consists of 9 members, appointed by the Governor, and representing certain groups specified by the enabling legislation (12 MRSA §9621). The members of the Council are:

Division of Forest Fire Control	George H. Bourassa Supervisor, Forest Fire Control Division Maine Forest Service State House Station #22 Augusta, Maine 04333
Maine Fire Chiefs Association	Ernest Daye, Chief Rockland Fire Department 118 Park Street Rockland, Maine 04841
Municipal Official	Gerald Clark, City Assessor City Hall, P.O. Box 1148 Presque Isle, Maine 04769
Commercial Forest Industry Organized Towns	Earle Bessey, III E. D. Bessey & Son P.O. Box 96 Hinkley, Maine 04944
Commercial Forest Industry Organized Towns	John A. Gray, Jr. P.H. Chadbourne & Company P.O. Box 88 Bethel, Maine 04217

Commercial Forest Industry
Unorganized Towns

Clifford Swenson, Jr., President
Seven Islands Land Company
P.O. Box 116
Bangor, Maine 04401

Commercial Forest Industry
Unorganized Towns

E. Bart Harvey, Director
Forest Management
Great Northern Paper Company
Millinocket, Maine 04462

Forest Related Tourist Industry

Dave Youland, Operator
The Bradford Camps
Patten, Maine 04765

Non-commercial Private Owner
Subject to tax

John Jensen
Executive Director
The Nature Conservancy
20 Federal Street
Brunswick, Maine 04011

Serving as Staff are:

Richard Morse
Maine Forest Service

Judy Brown
Maine Forest Service

The Council has met twice a month since October, and has spent virtually all its time on the Fire Control Suppression tax. Earle Bessey was elected chairman of the Council at the second meeting. The Council reviewed reports by its members and Fire Control Division staff, and has heard presentations from Richard Anderson, Commissioner of Conservation; Kenneth Stratton, Director Maine Forest Service; Andre Jannelle, Governor's Office; Henry Magnuson, Paper Industry Information Office; Dan Sanborn, Assessor of Farmington representing Maine Association of Assessing Officers; Jerry Daigle, Assessor of Cape Elizabeth and representing the International Association of Assessing Officers; Robert Chaffee, Maine Forest Products Council; Kay Rand, Maine Municipal Association; Julie Jones, Staff to the Taxation Committee; and Lloyd Irland, State Economist; George Mayo and James Norris, Property Tax Division of the Bureau of Taxation.



CHAPTER 2
TAXATION METHOD

The Council was directed by the Legislature to "recommend the appropriate acreage cutoff for the Forest Fire Suppression Tax. . . [and] include any legislation necessary to accomplish its recommendations." The Council established criteria that would correct problems inherent in the existing Forest Fire Suppression Tax and create a system that would provide a stable source of revenue necessary to fund the Forest Fire Control Division.

I. FINDINGS

A. In its review the Council identified a number of problems with the current law. The problems are both philosophical and administrative.

1. The obvious difference in treatment between owners of parcels under 100 acres and those owning over 100 acres;
2. The problems many towns had in determining the information required to comply with the law. Numerous towns do not have the capability to identify the subject parcels;
3. Other towns simply failed to respond with the required information;
4. The administrative problems created for the Bureau of Taxation. The Bureau reported to the Council its 1983 administrative and reimbursement costs will be approximately \$300,000. This does not include additional enforcement costs that may be incurred to obtain compliance for the 1983 tax year.

B. The Council recognized that these problems are of serious concern to all parties affected: the towns, the assessors, the Bureau of Taxation, the Bureau of Forestry and taxpayers subject to the tax. The Council therefore undertook study of many alternatives:

1. Continuing with the current program
2. Continuing the current program but changing the size or definition of parcels subject to the tax
3. 100% funding from the General Fund
4. Various combinations between an excise tax and the General Fund
5. A tax on all property in the State; and many others.

C. The Council heard many presentations,

1. Reviewed the report of the Maine Forest Fire Control Study Commission in its report to the 111th Legislature (January 14, 1983).

2. Discussed the Attorney General's opinion regarding the previous method of taxing the Maine Forestry District.

II. RECOMMENDATIONS

A. The Council established the major criteria for reviewing alternatives and selecting a recommended new approach:

1. That is equitable and fair to all payers of the tax
2. That recognizes the benefits to the whole State and to all citizens of protecting public and private forest land.
3. That has the broadest possible base and least impacts on any single type of taxpayer or parcel of land
4. That has a correlation to services rendered; and
5. Is easy and inexpensive to administer.

B. The Council makes the following recommendations:

1. It is recommended that the parcel size threshold be eliminated.
 - a. This eliminates the burden on towns to identify all parcels over one acre by September 15, 1984. This burden was the basis for strong objection to the existing law on the part of numerous municipal officials, assessors and their associations.
 - b. This eliminates the inequity of providing fire protection to certain parcels while requiring parcels of slightly larger size to pay for the same services under the excise tax. It should be noted that in 1982 more than half of all forest fires occurred on parcels of less than 100 acres.
2. A new mechanism based on the general property tax is recommended as follows:
 - a. Bureau of Taxation would identify all taxable acres (approximately 19,000,000 acres). This is all land in the State less approximately 1.2 million acres of non-taxable land.
 - b. The Legislature would determine the amount allocated for the Bureau of Forestry Forest Fire Control Division.
 - c. The General Fund share would be subtracted from this budget amount.
 - d. M.F.S. Fire Control Division and Forest Fire Advisory Council would determine cost of "first response" in unorganized territories by the method described in Chapter 4, below.
 - e. This "first response" cost will then be subtracted from the net fire control budget.

f. The Bureau of Taxation will establish the Statewide cost per acre by dividing the remaining amount by the total number of taxable acres.

g. Bureau of Taxation would multiply the Statewide cost per acre by the number of taxable acres in each town and bill each town for that amount.

h. Each town would add its forest fire control costs to its annual tax commitment, and collect this assessment through the general property tax.

i. The actual calculation of 1984 taxes using this method is shown in Chapter 5, below.

j. The Bureau of Taxation selected a sample of small, medium and large communities to determine the impact of this approach on individual property owners. The results from this study showed that the cost to taxpayers would range from 5 cents on a \$50,000 home in a large metropolitan area to \$12 on a residence in a rural town. (See Exhibit G)

The range of these costs tends to reflect the benefits received by the taxpayers. The rural owner, who receives the greatest direct benefit from forest fire protection, experiences a larger percent increase in his taxes than the urban owner. It is extremely important to note that in no instance is the absolute dollar increase significant.

Finally, it is important to note that many of the towns which would receive proportionately higher percent tax increases were formerly part of the Maine Forestry District, and experienced dramatic drops in their fire protection-related property taxes when the M.F.D. was abolished.

CHAPTER 3

GENERAL FUND PARTICIPATION

I. FINDINGS

In order to determine an appropriate level of General Fund participation in forest fire protection the Council investigated the following: what causes fires, what is the impact of forest fires on the general public, and what is the stated public policy of the State regarding protection and enhancement of the forest resource.

A. Forest Fires Are A People Problem

1. Since 1968 timber harvesting and forestry activities have caused only 6% of the fires and burned only 4% of the acres. (Source: Maine Bureau of Forestry-Fire Statistics. See Exhibit A).
2. Incendiary (arson) fires have accounted for 15% of the forest fires and 37% of the acres burned since 1968. In the past three years the frequency of incendiary fires has remained the same, however the acreage burned has increased to 44% of the total.
3. Debris burning and children have caused 38% of the fires since 1968. These fires have accounted for 23% of the acreage burned. In the past three years these causes of fires have increased to 43% of the total and to 36% of the acreage burned.
4. Since 1968 smoking, railroads, and campfires have accounted for 23% of fires and burned 9% of the acres. These total percentages have remained fairly constant, although the portion attributable to railroads has increased.
5. Lightning and miscellaneous causes have accounted for 19% of the fires and 28% of the acres burned since 1968. In the past 3 years both categories have declined. Lightning represents 4% of the causes and 4% of the acres burned. "Miscellaneous" currently represents 9% of the causes and 4% of the acres burned.

B. The Forest Is The Most Important Economic Resource In The State

1. The forest products industry provides approximately 29% of all the State's manufacturing jobs.
2. In 1981 the forest products industry produced \$3,461 million worth of products. This represents approximately 44% of the value of all goods produced. (Source: Maine Bureau of Labor; 1981 Census of Maine Manufactures.)
3. In 1981 the industry accounted for 71% or \$441 million of capital expenditures. (Source: Ibid). For the past ten years forest industry capital expenditures have exceeded 75% of all such expenditures in the State.

4. It has been estimated that the value added to the Maine economy by the forest is \$20 for every dollar of stumpage harvested. In 1978 approximately \$72 million worth of stumpage was harvested and those dollars added approximately \$1.4 billion above and beyond the value of the stumpage to the Maine economy. (Source: Highlights of Maine's Timber Economy, CFRU 5, Field, 1980).

5. The forest contributes directly to other industries. The tourist and camping industries are direct beneficiaries of this resource.

a. In 1982 422,299 various kinds of hunting and fishing licenses were issued by the State. 115,436 of these licenses were issued to non-residents. These funds are dedicated to the Department of Inland Fisheries and Wildlife.

b. The forest provides the end product for these users. The food, lodging, camping, and tourist industries as well as state and local towns through sales taxes, gas taxes, income taxes, and property taxes are direct beneficiaries.

6. The economic impact of the forest resource and industry has a major impact on the urban parts of the State as well as the rural portions.

a. The major cities and their inhabitants are both direct and indirect recipients of the economic benefits of the forest.

b. Support services, equipment and professional services as well as the taxes, and the wages generated by these services are directly related to the benefits of a healthy and productive forest.

c. The indirect benefits of the forest to the urban dweller are couched in terms like "quality of life." The close proximity of the forest is a great asset.

C. Past Legislative Intent

1. In the past the Legislature has found that regulation of private forest land is necessary for the protection of the people and the environment of Maine. These actions have reduced the ability of private forest land to produce forest products in order to attain public policy objectives. The following statutes illustrate this legislative intent.

a. 38 MRSA 481 ET. Seq.- (Site Location of Development); 12 MRSA 4811 ET. Seq.- Use Regulation (LURC); 12 MRSA 681 ET. Seq. (LURC); 12 MRSA 401 ET. Seq. (Maine's Rivers). (See Exhibits C, D, E & F).

The impact of LURC regulations alone has been the restricted use of approximately 40% to 50% or 4 to 5 million acres in the unorganized territory. (Source: Maine's Land Use Regulation Commission -An Analysis from the Forest Industry Viewpoint - September 1983)

c. The impact of State and local zoning laws and regulations on the forest in the organized territories is not as easily measured. There

are no statistics or studies showing the overall impact of state and local regulations on the forest in the organized territory. It is evident that with most rivers, all great ponds, and the coast zoned so as to restrict timber harvesting, there has been substantial utility lost.

D. The Current Level Of The General Fund Contribution

1. The current level of funding by the general fund is based upon a study done by the Department of Conservation in 1978. This study attributed 67% of the cost of fire protection to the Maine Forestry District (M.F.D.) and the remaining 33% (paid by the State's General Fund) to the organized territory outside the District. This level of participation by the General Fund has been consistent for many years and has generally been recognized to be an equitable level of support.

E. The Future

1. In order to obtain the level of forest management necessary to sustain the economic importance of the forest, the owner/investor must believe that a stable and favorable investment climate will exist in the future.

a. Such a favorable environment can be provided by the State if it assures stable taxes, thus avoiding the significant tax burden created in 1983 by the Forest Fire Suppression Tax.

b. Additionally, the State can help reduce some of the risk inherent in owning forest resources and encourage investment in increased forest productivity by providing adequate fire protection.

2. The Forest Fire Advisory Council determined that any tax levied to pay for forest fire protection should be as broadly-based as possible. The most broadly-based, most equitable and administratively simplest method is through 100% support by the State's General Fund. This would be consistent with the preceding findings regarding the economic contribution of the forest to all segments of Maine society, and the findings that most fires are attributable to non-landowners and non-forestry related causes. This was also the majority position presented in the 1983 Forest Fire Study Commission Report to the 111th Legislature.

a. General Fund monies are comprised of dollars from all segments of Maine society. The forest resource is both a major direct and indirect contributor to the general fund. The General Fund support also distributes the cost of forest fire protection to all who use and benefit from the resource, including the non-resident hunter, fisherman, camper and hiker.

F. Determining The Appropriate General Fund Share

The Council investigated various avenues in order to establish the appropriate general fund share.

1. The M.F.S. attempted to break down the internal costs of the Division of Fire Control into direct and indirect costs. The problem with this approach is that it did not address the public benefit derived from the forest, or the public responsibility for the causes of fires.

2. The Department of Conservation presented information showing the amount of state, federal, municipal and Indian land. The council investigated the relation of the cost of fire protection to the amount of public land being protected. This information showed that an acreage/benefit comparison is not a valid approach for assigning costs.

3. The next area of inquiry was into location and cause of forest fires. As stated above in the findings the predominant cause of fires is people. The southern fire region of the State accounts for approximately 25% of the protected acres. Yet since 1968, this area has accounted for 48% of the fires. This region is the most densely populated of the four fire control regions. It is the area most actively used by recreationists, hunters, fishermen, campers, and hikers. Its forest is also bordered by the largest suburban areas in the State. From these facts and the statistics presented herein it is evident that people are the major cause of forest fire, and those people are generally not directly related to the ownership of the resource.

II. RECOMMENDATIONS

A. The Council recommends that the general fund contribution be at a level that reflects the general public contribution to the cost of forest fire protection. The minimum general fund contribution for the 1984 year should be 33 1/3% of the Division of Fire Control budget. Continuing attention should be focussed on this issue to determine if a higher level is more appropriate.

CHAPTER 4

UNORGANIZED TERRITORY FIRST RESPONSE COST

I. INTRODUCTION

The Forest Fire Advisory Council was charged among other things to recommend "a method for determining the cost of the state's first response services in the unorganized territory, as well as in any municipalities that do not have a first response capability." For its purposes, the Council addressed the question by dealing separately with the unorganized territory and municipalities. This was necessitated by the unique nature of the unorganized territory where the state provides all "municipal services", including first response to forest fires. In the municipalities the State does not become involved until the community has fulfilled its first response obligation.

In the unorganized territories the state is responsible for a forest fire from discovery to final cleanup.

II. FINDINGS

A. In order to comply with the charge from the legislature and the necessity to insure that the taxing mechanism was constitutional, it was necessary to develop a method to determine the so-called "first response cost." First response cost in the unorganized territory is supposed to be roughly equivalent to that "cost" that municipalities are responsible for under Title 12 Sec. 9201. This cost is very difficult to isolate because the State provides all services in the unorganized territory and first response services cannot be isolated from other forest fire protection activities in the M.F.S. cost accounting system. It costs more for forest fire protection in the northern and western part of the State, which includes most of the unorganized territory, as well as some municipalities. Identifying how much of that "extra" cost is so-called "first response" is difficult and will require more study on the part of the Council. The Council has done enough work to make a recommendation for 1984, but certainly this item will need further review. What the Council tried to do was establish a sound method for calculating the fire tax, leaving open for further study the details of first response cost.

B. In the organized municipalities, the responsibility for fire protection is to some extent divided. 12 MRSA 9201 gives responsibility for control of forest fires "in the first instance" to municipalities. However, further along in 9201 it is clearly stated that the State has "final" authority and responsibility for fire control. This split responsibility has generally been interpreted to mean that the municipalities had to provide and utilize their resources to suppress forest fires within their boundaries. The State would intervene only if the municipality made no response or where the fire, because of size, created a threat beyond the ability of the town to deal with or when a fire burned in several towns. In the majority of fires the towns' available resources have provided adequate protection to extinguish forest fires within their boundaries.

In spite of the statutory assignment of responsibility for forest fire protection to municipalities, there still are approximately 97 towns in the State which do not have a minimum level of resources in place to extinguish forest fires. (This judgment is based on criteria developed by the Fire Control Division and approved by the Forest Fire Advisory Council. See Chapter 6.) In most cases the reason that these towns do not have adequate resources for forest fire protection is that they were in the MFD until 1983 and received their total forest fire protection needs from the State. Thus, they may be able to acquire the necessary equipment, given time to do so.

C. Because of the different circumstances in the unorganized territory and organized territory, first response costs were dealt with separately in each. In the case of the unorganized territory, a "cost" was determined which will be assessed against all unorganized territory acres. In the municipalities, the emphasis was on a method to insure that all municipalities which did not possess capability to make a first response were encouraged to do so. To accomplish this, the Forest Fire Advisory Council, through the MFS, first had to establish criteria (Chapter 6) specifying what a town's minimum capability should be. With the criteria established, penalties are proposed which would be assessed against towns which do not take the necessary steps to develop minimum capability.

CHAPTER 5

COMPUTATION OF UNORGANIZED TERRITORY'S FIRST RESPONSE COST
AND STATEWIDE BASIC SERVICES COST

I. The method of determining the first response cost in the unorganized territory is as follows. Annually, the Maine Forest Service will apportion the cost of operations between the unorganized territory and municipalities based on the actual expenditures that were incurred in the previous year. The purpose of the apportionment process will be to identify the first response portion of protection cost in the unorganized territory, and to determine the cost of basic service that the Maine Forest Service provides statewide.

II. For 1984 this apportionment process would produce the following first response and basic service costs.

A. The MFS, with agreement of the Forest Fire Advisory Council, feels that the total 1984 Fire Control Division budget should be apportioned as follows to account for first response cost in the unorganized territory:

51.5% of cost to unorganized territory

48.5% of cost to municipalities

(This allocation is based on apportionment of 1983 costs between organized and unorganized areas of the State).

B. Total 1984 Fire Control Budget: \$5,601,832

Unorganized Territory - 51.5% of total cost = $\$2,884,943 \div 8,330,000^* = 34.63\text{¢/acre}$

Municipalities - 48.5% of total cost = $\$2,716,888 / 10,689,386^* = 25.42\text{¢/acre}$

1st Response Cost per Acre - $34.63\text{¢} \text{ less } 25.42\text{¢} = 9.21\text{¢/acre}$

*Taxable acres

C. The cost of basic statewide services is determined as follows:

Total budget	\$5,601,832
1/3 General Fund Share	<u>1,867,615</u>
Amount to be Assessed	\$3,734,217
Less 1st Response cost in Unorganized Territory (\$9.21¢x8,330,000 ac.)	\$ 767,193
Statewide Cost - Basic Services	\$2,967,024

Total Taxable Acres - Statewide - 19,019,386

Basic Service Cost/Acre \$.1560 (~~\$2,967,024~~:19,019,386)

D. Assessment of Cost:

1. Each municipality would be assessed a total amount arrived at by multiplying \$.1560/acre times taxable acres in each municipality. That is \$.1560 x 10,689,386 acres = \$1,667,544.

2. In the unorganized territory the Unorganized Territory Education & Services Tax would be assessed an amount as follows:

First Response Cost .0921

Basic Services .1560

Total Unorganized Territory Cost .2481/acre

$$.2481 \times 8,330,000 = \underline{\$2,066,673}$

E. Recap of amount to be collected through taxes:

Unorganized Territories ($$.2481 \times 8,330,000$ ac.) \$2,066,673

Municipalities ($$.1560 \times 10,689,386$ ac.) \$1,667,544
\$3,734,217

CHAPTER 6

FIRST RESPONSE CERTIFICATION FOR MUNICIPALITIES

I. As indicated previously, municipalities have a statutory obligation to provide forest fire protection and if they all did this there would be no question of first response cost with respect to municipalities. Further, the MFS Fire Control Division feels that it is not in a position to provide first response services to those towns which currently don't possess fire fighting capability. Therefore the Forest Fire Advisory Council has proposed that a penalty be enacted to encourage municipalities to develop their basic forest fire fighting capability as outlined below. The penalty system would operate as follows:

II. On an annual basis, the MFS would review each town's fire fighting capabilities. Those towns meeting MFS criteria (see below) would be certified as having met their forest fire control responsibilities as outlined in 12 MRSA 9201, thus making them eligible for reimbursement from the State as provided in 12 MRSA 9204. Any town not certified as having provided minimum forest fire control capability would be charged (on each fire) the State's actual cost of providing first response. The State defines its first response cost as those costs incurred during the first hour of the fire. In addition, the town would not be eligible for reimbursement of fire expenses as provided for in 12 MRSA 9204.

A. Criteria For Municipal First Response Certification

1. Prepare a municipal forest fire plan by March 15 of each year and update the plan through the fire season as needed.
2. Have five fire fighters trained by the Maine Forest Service in a basic forest fire fighting course available to make an initial attack on a forest fire under the direction of the Forest Fire Warden.
3. Have the following minimum inventory of fire equipment available within the municipality:
 - a. Portable fire pump capable of delivering 80 gallons per minute and developing 200 pounds of water pressure.
 - b. Forestry "weeping" fire hose, 1½", 1,000 feet capable of withstanding 200 pounds of water pressure.
 - c. Combination of hand tools to equip a ten-man crew.
 - d. Ten "Indian" type pumps.
 - e. Protective headgear for ten men.
 - f. Chainsaw

g. Off highway tank truck with 500-gallon capacity and on board pumping unit or a combination of smaller tankers equivalent to 500 gallons or have a prior arrangement with others to have a 500-gallon tanker on the fire site within one hour of the fire start/report.

4. Upon report of a fire within the municipality, take the following action:

- a. Locate the fire
- b. Size up the fire situation and potential.
- c. Alert the Maine Forest Service.
- d. Begin initial attack to control the fire with a five-man crew.
- e. Secure and bring to bear such additional fire fighting resources as needed to combat the fire for as long as one hour if necessary.

OR

5. Provide for a first response capability by written contract with a certified municipality or certified municipalities agreeing to supply forest fire protection including first response.

III. Basically, towns not providing forest fire control resources will be asked to pay for State costs on each fire and will suffer a penalty on the reimbursement of fire expenses by the State. The detail of these penalties is spelled out in the proposed legislation which accompanies this report.

IV. SUMMARY

The Forest Fire Advisory Council spent considerable time discussing the fact that it was proposing different methods in the unorganized territory and municipalities to handle the first response question, and whether or not this would be constitutional. In the end the Council agreed on the system proposed because the Statute requires that municipalities provide a minimum level of forest fire protection (now defined by MFS) and are required to pay for forest fire protection within their boundaries up to specified limits (12 MRSA 9201). In addition, municipalities must provide their own equipment and bear the full cost for its use or loss.

In the unorganized territory the State pays all the cost of forest fire protection and provides the specialized fire protection equipment. On this basis the Forest Fire Advisory Council felt that what it is proposing is reasonable and that it has found a constitutional approach.

The intent of the proposed first response criteria and penalties is to encourage all 97 towns that do not now have minimum fire protection capabilities to put them in place.

EXHIBIT A

FOREST FIRE STATISTICS 1968-1982*

NUMBER OF FIRES & NUMBER OF ACRES BY CAUSE

<u>Cause</u>	<u># of Fires</u>	<u>% of Fires</u>	<u>Cumulative %</u>	<u># of Acres</u>	<u>% of Acres</u>	<u>Cumulative %</u>
Campfire	417	4.8	4.8	429.7	1.0	1.0
Debris	1,943	21.8	26.6	8,748.4	20.1	21.1
Children	1,422	15.9	42.5	1,342.9	3.0	24.1
Incendiary (Arson)	1,337	15	57.5	15,957.7	36.7	60.8
Smoking	946	10.6	68.1	2,255.1	5.2	66.0
Railroad	637	7.1	75.2	1,201.7	2.8	68.8
Miscellaneous	760	8.5	83.7	5,603.2	12.9	81.7
Lightning	913	10.2	93.9	6,417.7	14.7	96.4
Machine Use	541	6.1	100.0	1,561.8	3.6	100.0
Totals	8,916			43,818.1		

*This period selected to reflect most recent, accurate data.

Source: Maine Forest Service, Fire Control Division

EXHIBIT B
FOREST FIRE STATISTICS 1980-1982

Cause	1980		1981		1982		TOTALS	
	#Fires	#Acs	#Fires	#Acs	#Fires	#Acs	#Fires	#Acs
Campfire	45	25.9	28	14	40	17.9	113	57.8
Debris	217	619.8	279	1212	216	507	712	2338.8
Children	234	124.2	172	201	123	84.1	529	409.3
Incendiary (Arson)	143	1055.8	173	1758	103	602	419	3415.80
Smoking	80	88.2	69	170	55	76.4	204	334.60
Railroad	80	105.9	114	40	135	139.9	329	285.80
Miscellaneous	99	143.3	89	163	68	32.7	256	339.0
Lightening	57	20.7	24	289	27	14.7	108	324.40
Machine Use	74	71.3	79	81	73	53.8	226	206.10
Totals	1029	2255.1	1027	3928	840	1528.5	2896	7711.60

	% of Fires	Cumulative %	% of Acres	Cumulative %
Campfire	3.9	3.9	.8	.8
Debris	24.6	28.5	30.3	31.1
Children	18.3	46.8	5.3	36.4
Incendiary (Arson)	14.5	61.3	44.3	80.7
Smoking	7.0	68.3	4.3	85.0
Railroad	11.4	79.7	3.7	88.7
Miscellaneous	8.8	88.5	4.4	93.1
Lightening	3.7	92.2	4.2	97.3
Machine Use	7.8	100.0	2.7	100.0
	100.0		100.0	

Source: *ibid.*

EXHIBIT C

TITLE 38 MRSA

ARTICLE 6. SITE LOCATION OF DEVELOPMENT

481. Findings and purpose

The Legislature finds that the economic and social well-being of the citizens of the State of Maine depend upon the location of state, municipal, quasi-municipal, educational, charitable, commercial and industrial developments with respect to the natural environment of the State; that many developments because of their size and nature are capable of causing irreparable damage to the people and the environment in their surroundings; that the location of such developments is too important to be left only to the determination of the owners of such developments; and that discretion must be vested in state authority of regulate the location of developments which may substantially affect environment.

The Legislature further finds that certain geological formations particularly sand and gravel deposits, contain large amounts of high quality ground water. The ground water in these formations is an important public and private resource, for drinking water supplies and other industrial, commercial and agricultural uses. The ground water in these formations is particularly susceptible to injury from pollutants, and once polluted, may not recover for hundreds of years. It is the intent of the Legislature, that activities that discharge or may discharge pollutants to ground water may not be located on these formations.

The purpose of this subchapter is to provide a flexible and practical means by

which the State, acting through the Board of Environmental Protection, is consultation with appropriate state agencies, may exercise the police power of the State to control the location of those developments substantially affecting local environment in order to insure that such developments will be located in a manner which will have a minimal adverse impact on the natural environment of their surroundings and protect the health, safety and general welfare of the people.

EXHIBIT D

TITLE 12 MRSA

CHAPTER 242

MANDATORY ZONING AND SUBDIVISION CONTROL

4811. Shoreland areas

To aid in the fulfillment of the state's role as trustee of its waters and to promote public health, safety and the general welfare, it is declared to be in the public interest that shoreland areas defined as land within 250 feet of the normal high water mark of any pond, river or salt water body be subjected to zoning and subdivision controls. The purpose of such controls shall be to further the maintenance of safe and healthful conditions; prevent and control water pollution; protect spawning grounds, fish, aquatic life, bird and other wildlife habitat; control building sites, placement of structures and land uses; and conserve shore cover, visual as well as actual points of access to inland and coastal waters and natural beauty.

EXHIBIT E

TITLE 12 MRSA

CHAPTER 206-A

USE REGULATION

681. Purpose and scope

The Legislature finds that it is desirable to extend principles of sound planning, zoning and subdivision control to the unorganized and deorganized townships of the State: To preserve public health, safety and general welfare: to prevent inappropriate residential, recreational, commercial and industrial uses detrimental to the proper use or value of these areas; to prevent the intermixing of incompatible industrial, commercial, residential and recreational activities; to provide for appropriate residential, recreational, commercial and industrial uses; to prevent the development in these areas of substandard structures or structures located unduly proximate to waters or roads; to prevent the despoliation, pollution and inappropriate use of the water in these areas; and to preserve ecological and natural values.

In addition, the Legislature declares it to be in the public interest, for the public benefit and for the good order of the people of this State, to encourage the well planned and well managed multiple use of land and resources and to encourage the appropriate use of these lands by the residents of Maine and visitors, in pursuit of outdoor recreation activities, including, but not limited to, hunting, fishing, boating, hiking and camping.

EXHIBIT F

TITLE 12 MRSA

CHAPTER 200

MAINE'S RIVERS

401. Maine's rivers

The Legislature finds:

1. Rivers and streams a natural resource. That the State's nearly 32,000 miles of rivers and streams comprise one of its most important natural resources, historically vital to the state's commerce and industry and to the quality of life enjoyed by Maine people:
2. Increase in value of rivers and streams. That the value of its rivers and streams has increased in recent years due to the improvement in the quality of their waters, the restoration of their fisheries, the growth in demand for hydropower and the expanding interest in river recreation activities, leading at times to conflict among these uses:
3. Use of rivers and streams. That its rivers and streams afford the state's people with major opportunities for the enjoyment of nature's beauty, unique recreational activities and solace from an industrialized society, as well as for economic expansion through the development of hydropower, the revitalization of waterfronts and ports and the attraction of both tourists and desirable new industries; and
4. Policy. That the best interests of the state's people are served by a policy which recognizes the importance that their rivers and streams have for meeting portions of several public needs, provides guidance for striking a balance among the various uses which affords the public maximum benefits and seeks harmony rather than conflict among these uses.

EXHIBIT C

MUNICIPALITY	Average Ratio	Total Taxable Acreage	Fire Tax at \$.142 /Acre	1983 Municipal Valuation	1983 Tax Commitment	1983 Adj. Tax Commitment	1983 Tax Rate	1983 Adj. Tax Rate	Estimated Market Value of Ave. Residence	Effective Market Value of Ave. Residence	1983 Effective Tax	1983 Adj. Effective Tax	Increase in 1983 Tax	Percent Increase in 1983 Tax(%)
Acton	69	25,000	3,550.00	43,275,100	649,126.50	652,676.50	.015000	.015082	35,000	24,150	362.25	364.23	1.98	.5466
Albion	93	24,192	3,435.26	25,096,900	270,233.73	273,668.99	.011700	.011848	25,000	23,250	272.03	275.47	3.44	1.2646
Alfred	97	14,102	2,002.48	35,124,661	498,770.19	500,772.67	.014200	.014257	35,000	33,950	482.09	484.03	1.94	.4024
**Allagash	77	74,545	10,585.39	7,510,884	117,920.88	128,506.27	.015700	.017109	10,000	7,700	120.89	131.74	10.85	8.9751
Ashland	92	45,270	6,428.34	25,245,080	492,279.06	498,707.40	.019500	.019754	20,000	18,400	358.80	363.47	4.67	1.3016
Bangor	77	16,334	2,319.43	470,511,720	15,827,458.07	15,829,807.50	.033630	.033643	40,000	30,800	1,035.80	1,036.20	.40	.0386
**Beaver Cove	80	24,400	3,464.80	7,909,100	42,709.14	46,173.94	.005400	.005838	20,000	16,000	86.40	93.41	7.01	8.1134
Benton	83	19,168	2,721.86	26,007,432	377,107.76	379,829.62	.014500	.014605	25,000	20,750	300.88	303.05	2.17	.7212
Berwick	83	23,600	3,351.20	55,744,560	1,031,274.36	1,034,625.56	.018500	.018560	35,000	29,050	537.43	539.17	1.74	.3238
Bethel	74	43,000	6,106.00	33,074,700	711,106.05	717,212.05	.021500	.021685	25,000	18,500	397.75	401.17	3.42	.8598
Bowerbank*	87	27,642	3,925.16	6,893,678	50,323.97	54,249.13	.007300	.007869	20,000	17,400	127.02	136.92	9.90	7.7940
Bridgton	86	23,000	3,266.00	104,129,933	1,978,468.73	1,981,734.73	.019000	.019031	35,000	30,100	571.90	572.83	.93	.1626
Brownfield	83	29,100	4,132.20	16,183,117	291,296.10	295,428.30	.018000	.018255	30,000	24,900	448.20	454.55	6.35	1.4168
Brownville	95	30,000	4,260.00	14,545,042	363,626.05	367,886.05	.025000	.025293	25,000	23,750	593.75	600.71	6.96	1.1722
Buckfield	75	23,005	3,266.71	12,843,120	277,411.39	280,678.10	.021600	.021854	25,000	18,750	405.00	409.76	4.76	1.1753
Canaan	101	25,392	3,505.66	21,368,427	315,184.30	318,789.96	.014750	.014919	25,000	25,250	372.44	376.70	4.26	1.1438
Canton*	93	18,800	2,669.60	11,687,340	175,310.10	177,979.70	.015000	.015228	25,000	23,250	348.75	354.05	5.30	1.5197
Chesterville	92	24,036	3,413.11	12,323,330	232,911.22	236,324.33	.018900	.019177	25,000	23,000	434.70	441.07	6.37	1.4654
Clinton	94	27,112	3,849.90	35,192,514	510,291.45	514,141.35	.014500	.014609	25,000	23,500	350.75	343.41	2.56	.7513
Cornish	76	16,600	2,357.20	13,472,158	262,707.08	265,064.28	.019500	.019675	35,000	26,600	518.70	523.36	4.66	.8984
Denmark	80	31,676	4,497.99	29,552,600	416,691.66	421,189.65	.014100	.014252	30,000	24,000	338.40	342.05	3.65	1.0786
Eagle Lake	82	20,550	2,918.10	11,087,020	194,022.85	196,940.95	.017500	.017763	20,000	16,400	287.00	291.31	4.31	1.5017
Fairfield*	76	28,000	3,976.00	75,788,672	1,682,508.74	1,686,484.74	.022200	.022252	30,000	22,800	506.16	507.35	1.19	.2351
Fryeburg	83	40,032	5,684.54	49,244,236	866,698.55	872,383.09	.017600	.017715	30,000	24,900	438.24	441.10	2.86	.6526
Gardiner	83	10,642	1,511.16	73,170,959	1,924,397.72	1,925,908.88	.026300	.026321	35,000	29,050	764.02	764.63	.61	.0798
**Garfield	93	12,641	1,795.02	2,363,445	8,035.70	9,830.72	.003400	.004159	15,000	13,950	47.43	58.02	10.59	22.3276
Gilead	100	11,470	1,628.74	4,815,180	69,820.00	71,448.74	.014500	.014838	25,000	25,000	362.50	370.95	18.45	2.3310
Greenville	109	26,500	3,763.00	39,574,066	724,205.00	727,968.00	.018300	.018395	25,000	27,250	498.68	501.26	2.58	.5174
Greenwood*	98	25,986	3,690.01	17,609,100	364,508.40	368,198.41	.020700	.020910	25,000	24,500	507.15	512.30	5.15	1.0155
Harrison	101	20,000	2,840.00	52,064,381	754,934.00	757,774.00	.014500	.014555	35,000	35,350	512.58	514.52	1.94	.3785
Hartford	84	42,500	6,035.00	10,308,881	198,446.00	204,481.00	.019250	.019835	25,000	21,000	404.25	416.54	12.29	3.0402
Hiram	91	19,000	2,698.00	21,275,886	329,776.23	332,474.23	.015500	.015627	30,000	27,300	423.15	426.62	3.47	.8200
Houlton	100	23,200	3,294.40	83,601,710	2,090,042.75	2,093,337.15	.025000	.025039	25,000	25,000	625.00	625.98	.98	.1568
Jay*	94	30,720	4,362.24	411,954,615	3,954,764.31	3,959,126.55	.009600	.009611	30,000	28,200	270.72	271.03	.31	.1145
**Lakeview Plt.	78	23,448	3,329.62	5,613,142	16,839.43	20,169.05	.003000	.003593	15,000	11,700	35.10	42.04	6.94	19.7721
Lebanon	65	33,000	4,686.00	48,684,733	788,692.67	793,378.67	.016200	.016296	35,000	22,750	368.55	370.73	2.18	.5915
Limerick	74	16,108	2,287.34	29,046,705	464,747.28	467,034.62	.016000	.016079	35,000	25,900	414.40	416.45	2.05	.4947
Limington	83	17,762	2,522.20	31,181,200	449,008.28	451,530.48	.014400	.014481	35,000	29,050	418.32	420.67	2.35	.5618

EXHIBIT G (Cont)

Lovell	85	28,000	3,976.00	38,654,468	541,162.86	545,138.86	.014000	.014103	25,000	21,250	297.50	299.69	2.19	.7361
Lyman	66	21,144	3,002.45	33,788,145	696,035.95	699,038.40	.020600	.020689	35,000	23,100	475.86	477.92	2.06	.4329
Masardis	80	22,857	3,245.69	7,291,158	152,020.64	155,266.33	.020850	.021295	20,000	16,000	333.60	340.72	7.12	2.1343
**Medford	56	32,660	4,637.72	2,879,140	47,505.81	52,143.53	.016500	.018111	20,000	11,200	184.80	202.84	18.04	9.7619
Milo*	88	21,000	2,982.00	30,508,780	694,074.75	697,056.75	.022750	.022848	25,000	22,000	500.50	502.66	2.16	.4316
**Nashville	74	21,936	3,114.91	17,649,124	41,474.13	44,589.04	.002350	.002526	25,000	18,500	43.48	46.73	3.25	7.4747
New Canada	88	23,200	3,294.40	3,870,780	53,029.68	56,324.08	.013700	.014551	20,000	17,600	241.12	256.10	14.98	6.2127
Newfield	98	12,483	1,772.59	30,050,417	314,026.86	315,799.45	.010450	.010509	30,000	29,400	307.23	308.96	1.73	.5631
Norway	75	32,198	4,572.12	60,419,040	1,341,301.73	1,345,873.85	.022200	.022276	30,000	22,500	499.50	501.21	1.71	.3423
Old Town	75	21,401	3,038.94	233,876,100	4279,932.63	4282,971.57	.018300	.018313	35,000	26,250	480.38	480.72	.34	.0708
Otisfield	87	23,334	3,313.43	27,951,864	423,191.56	426,504.99	.015140	.015259	30,000	26,100	395.15	398.26	3.11	.7870
**Oxbow	73	20,740	2,945.08	2,154,550	28,440.06	31,385.14	.013200	.014567	15,000	10,950	144.54	159.51	14.97	10.3570
Oxford	63	18,720	2,658.24	46,291,730	775,386.48	778,044.72	.016750	.016807	30,000	18,900	316.58	317.65	1.07	.3380
Paris	90	25,900	3,677.80	78,880,787	1,183,212.13	1,186,889.93	.015000	.015047	30,000	27,000	405.00	406.27	1.27	.3136
Parsonfield	62	37,658	5,347.44	23,411,591	444,820.23	450,167.67	.019000	.019228	30,000	18,600	353.40	357.64	4.24	1.1998
Peru*	85	29,504	4,189.57	24,134,130	337,877.82	342,067.39	.014000	.014174	25,000	21,250	297.50	301.20	3.70	1.2437
Portage Lake	68	19,640	2,788.88	11,160,833	204,243.24	207,032.12	.018300	.018550	20,000	13,600	248.88	252.28	3.40	1.3661
Porter	74	21,300	3,024.60	17,241,624	258,624.36	261,648.96	.015000	.015175	30,000	22,200	333.00	336.89	3.89	1.1682
Portland	48	9,517	1,351.41	1,558,671,690	38343,323.03	38344,674.44	.024600	.024601	50,000	24,000	590.40	590.42	.02	.0034
Sanford	76	32,150	4,565.30	231,663,060	6254,902.60	6259,467.90	.027000	.027020	35,000	26,600	718.20	718.73	.53	.0738
Shapleigh	93	24,000	3,408.00	57,816,192	647,541.38	650,949.38	.011200	.011259	35,000	32,550	364.56	366.48	1.92	.5267
Skowhegan	96	39,680	5,634.56	453,137,100	5075,135.52	5080,770.08	.011200	.011212	25,000	24,000	268.80	269.09	.29	.1079
South Portland*	52	8,000	1,136.00	337,441,500	11,911,684.95	11,912,820.95	.035300	.035303	50,000	26,000	917.80	917.88	.08	.0087
St. Francis*	97	19,872	2,821.82	8,421,650	117,903.00	120,724.82	.014000	.014335	15,000	14,550	203.70	208.57	4.87	2.3908
St. John	79	30,000	4,260.00	4,824,895	55,486.29	59,746.29	.011500	.012383	15,000	11,850	136.28	146.74	10.46	7.6754
Stoneham	63	9,570	1,358.94	6,036,276	90,545.34	91,904.28	.015000	.015225	25,000	15,750	236.25	239.79	3.54	1.4984
Stow	99	11,947	1,696.47	5,636,300	74,399.16	76,095.63	.013200	.013501	25,000	24,750	326.70	334.15	7.45	2.2804
Sumner*	107	26,991	3,832.72	10,802,824	195,531.57	199,364.29	.018100	.018455	25,000	26,750	484.18	493.67	9.49	1.9600
Sweden	77	18,900	2,683.80	6,773,032	125,301.09	127,984.89	.018500	.018896	25,000	19,250	356.13	363.75	7.62	2.1397
Waterboro	94	28,665	4,070.43	68,311,075	973,439.11	977,509.54	.014250	.014310	35,000	32,900	468.83	470.80	1.97	.4202
Waterford	67	31,488	4,471.30	23,083,050	422,419.82	426,891.12	.018300	.018494	25,000	16,750	306.53	309.77	3.24	1.0570
Westbrook	75	11,000	1,562.00	360,868,300	10,356,920.20	10,358,482.20	.028700	.028704	45,000	33,750	968.63	968.76	.13	.0134
West Paris	76	15,900	2,257.80	11,322,875	260,426.12	262,683.92	.023000	.023199	30,000	22,800	524.40	528.94	4.54	.8658
Willimantic	66	29,800	4,231.60	5,245,700	76,062.65	80,294.25	.014500	.015307	20,000	13,200	191.40	202.05	10.65	5.5643
Winslow*	77	21,525	3,056.55	151,184,850	2,902,749.14	2,905,805.69	.019200	.019220	30,000	23,100	443.52	443.98	.46	.1037
**Winterville*	95	23,900	3,393.80	4,382,632	39,443.69	42,837.49	.009000	.009774	15,000	14,250	128.25	139.28	11.03	8.6004
Woodstock	74	29,160	4,140.72	21,852,100	406,449.06	410,589.78	.018600	.018789	25,000	18,500	344.10	347.60	3.50	1.0171

* The data for these towns was derived from the 1982 Municipal Valuation Return.

** Former members of the Maine Forestry District

EXHIBIT H

AN ACT to Amend the Forest Fire Control
Laws and Change the Method of Funding Forest
Fire Control Services.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the procedure established by this bill must begin this summer in order to provide sufficient revenues for continued state forest fire protection; and

Whereas, in the judgment of the Legislature these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Section 1. 36, MRSA, Chapter 366 is repealed and replaced as follows:

CHAPTER 366

FOREST FIRE PROTECTION

§1621. Forest Fire Protection Tax

1. Annual tax. For 1984 and thereafter an annual tax shall be assessed throughout the State for fire protection costs. It shall be assessed and apportioned on all taxable real and personal property.
2. Computation of tax. By December 1, annually, the Commissioner of Conservation shall provide the State Tax Assessor with; (1) the total projected costs of forest fire protection for the next fiscal year, (2) the total projected costs of forest fire protection for taxable land for the next fiscal year, and (3) the ratio of expenditures between all Unorganized Territories and all municipalities based on the total costs of forest fire protection for taxable land from the previous fiscal year.

By January 5, annually, the Governor shall submit a bill to the Legislature stating the total projected costs of forest fire protection for the next fiscal year.

By April 1, annually, the Legislature shall determine the amount to be raised for the next fiscal year for the total costs of forest fire protection for the Maine Forest Service.

The total projected costs of forest fire protection for the next fiscal year shall be reduced by one-third to reflect the State's General Fund contribution to the forest fire protection program. The total projected costs of forest fire protection for the next fiscal year shall be further reduced by the charge to the Unorganized Territory for the cost of first response services as determined by the State Tax Assessor pursuant to Title 12, MRSA, section 9205-A, subsection 2.

The resulting amount shall be divided by the total number of taxable acres in the State to determine the per acre tax. The per acre tax so determined shall be rounded up to the next tenth of a cent. The tax to be raised within each municipality and within the Unorganized Territory shall be determined by multiplying the resulting tax per acre by the total number of taxable acres within each municipality or within the Unorganized Territory.

3. Identification of Taxable Acres. Each municipality shall certify the total number of taxable acres within its jurisdiction upon the annual return as required by 36, MRSA, §383. The State Tax Assessor shall certify the total taxable acres within the Unorganized Territory.
4. Assessment and Payment. The State Tax Assessor shall annually, on or before the first day of May, prepare and file with the Treasurer of State a certificate setting forth the name of each municipality and the amount of forest fire protection taxes due from each municipality computed in accordance with this subchapter.

The Treasurer of State shall send his warrant directed to the municipal officers of said municipalities requiring them to assess the sum so charged according to the law for the assessment of such taxes, and to add the amount of such tax to the amount of state, county and municipal taxes to be assessed by them in each municipality respectively. The tax shall be paid to the Treasurer of State by each municipality on or before the first day of October, annually.

For the Unorganized Territory, the amount of forest fire protection taxes due shall be part of the municipal cost component and collected as part of the Unorganized Territory Educational and Services Tax provided under Title 36, Chapter 115.

Section 2. 12, MRSA, § 9205-A is repealed and replaced with the following:

§9205-A. Payment of costs in the Unorganized Territory:

1. Legislative Findings. The Legislature makes the following findings:
 - A. The Unorganized Territory is a portion of the State which is large in area and small in population.
 - B. The Unorganized Territory is without any local government to provide services to protect it from the potential devastation of forest fires.

- C. State Government shall provide forest fire protection services in the Unorganized Territory.
- 2. A. First Response Charge to the Unorganized Territory. Forest fire protection services provided by the State in the Unorganized Territory are above and beyond the level of forest fire protection services provided by the State elsewhere and are hereafter considered first response services.
- B. Determination of First Response Charge to the Unorganized Territory. Based upon information received from the Commissioner of Conservation pursuant to 36, MRSA, §1621, the State Tax Assessor shall determine the cost of first response services in the Unorganized Territory.

The ratio of expenditures for both the Unorganized Territory and all municipalities shall be multiplied by the total projected fiscal year budget for fire protection services for the next fiscal year to determine the projected cost of providing fire control services on taxable land in each area.

The projected cost per acre for providing fire control services on taxable land in the Organized Municipalities shall be subtracted from the projected cost per acre for providing fire control services on taxable land in the Unorganized Territory to establish the cost per acre of first response services on taxable land in the Unorganized Territory. The cost per acre so determined shall be multiplied by the total taxable acreage in the Unorganized Territory to determine the cost of first response services on taxable land in the Unorganized Territory.

- C. Payment of First Response Charge in the Unorganized Territory. The total projected cost of providing first response services on taxable land in the Unorganized Territory as determined in subsection B, shall be part of the municipal cost component and collected as part of the Unorganized Territory Educational and Services Tax provided under Title 36, Chapter 115.
- D. The Forest Fire Advisory Council shall review and approve the ratio of expenditures between the Organized Municipalities and the Unorganized Territory for forest fire protection costs on taxable land in the previous fiscal year prior to submission to the State Tax Assessor for cost of first response services determination in the Unorganized Territory.

Section 3. 12 MRSA, §9201, first ¶, as enacted by P.L. 1979, C. 545, §3 and amended by P.L. 1983, C. 556, §8, is repealed and replaced with the following:

- 1. Legislative Findings
 - A. The Legislature has required municipalities to be responsible "in the first instance" for the control of forest fires within their boundaries.

- B. Guidelines need to be established for this first response.
2. Responsibility for the control of forest fires in municipalities lies in the first instance with the town forest wardens appointed for these municipalities by the director. The director shall establish guidelines approved by the Forest Fire Advisory Council to certify any municipality as having a first response capability. When in the judgment of a forest ranger the situation so warrants, the forest ranger may relieve a town forest fire warden of responsibility for control of a forest fire within a municipality and assume responsibility therefor. Final authority and responsibility for the control of a forest fire shall be that of the forest ranger.

Section 4. 12 MRSA, §9204 as enacted by P.L. 1979, C. 545, §3 and amended by P.L. 1983, C. 556, §10; is repealed and replaced with the following:

1. Legislative Findings
- A. Some municipalities are not currently meeting their first response obligation, and it is necessary for the Maine Forest Service to respond in their place.
- B. The Maine Forest Service currently makes no charge for this service which is beyond the service given to municipalities that are currently meeting their obligations.
- C. This situation caused unequal treatment between towns and must be remedied.
- D. It is in the best interest of the people of the state for all municipalities to be encouraged to meet their first response obligations.
2. Municipalities shall pay for controlling and extinguishing forest fires up to 1/2 of 1% of their state valuation annually and the State shall reimburse them 1/2 these costs incurred by the forest fire warden in charge therein. The Maine Forest Service shall charge for any first response services rendered in municipalities not certified as having a first response capability as authorized by 12 MRSA, §9201. Reimbursement will not be allowed for use or loss of municipally-owned equipment within the town in which the fire occurred nor for any forest fire costs in any municipality not certified as having met a first response obligation. A municipality going to the aid of another, even to protect itself, when requested by the state forest ranger in charge, shall, if it requires payment, be paid by the municipality aided if the total suppression cost of the municipality is not over 1/2 of 1% of its state valuation.

Section 5. 36 MRSA, §841-B, as enacted by P.L. 1979, C. 666, §20 and amended by P.L. 1983, C. 556, §17, is amended to read:

§841-B. Land Classification Appeals Board; purpose, composition

The Land Classification Appeals Board is established to hear appeals from decisions of municipal tax assessors, chief assessors and the State Tax Assessor acting as assessor of the Unorganized Territory relating to the Maine Tree Growth Tax Law ~~or~~ and the Farm and Open Space Tax Law, ~~or the Forest Fire Suppression Tax Law.~~ The board shall be composed of 4 voting members: The Commissioner of Conservation or his designee; the Commissioner of Agriculture, Food and Rural Resources or his designee; the person who, pursuant to section 584, is currently serving on the Forest Land Valuation Advisory Council as the landowner member; and the person who, pursuant to section 584, is currently serving on the Forest Land Valuation Advisory Council as the municipal officer. The Commissioner of Finance and Administration or his designee shall vote to break the tie. The landowner member and the municipal officer shall be compensated by the Bureau of Taxation at \$25 per day plus actual expenses. All other members shall be compensated by the agency they represent for actual expenses incurred in the performance of their duties under this section.

Section 6. 36 MRSA, §841-C, 2nd ¶, as enacted by P.L. 1979, C. 66, §21 and amended by P.L. 1983, C. 556, §18 is amended to read:

On receipt of an application for review by the Land Classification Appeals Board, the chairman shall designate a time and place for hearing and make such other arrangements for the hearing as may be necessary. The board may summons witnesses, administer oaths, order the production of books, records, papers, instruments and any additional evidence it deems necessary in order to make a decision.

The board may affirm, reject or amend determinations of assessors, chief assessors and the State Tax Assessor, made pursuant to the Maine Tree Growth Tax Law ~~or~~ and the Farm and Open Space Tax Law, ~~or the Forest Fire Suppression Tax Law.~~ The board may order a refund in whole or in part of any taxes, costs, penalties or interest thereon which have been erroneously or unjustly paid. If the board fails to give written notice of its decision within 90 days of the filing of such appeal, the appeal shall be deemed to be denied and the applicant may appeal further as provided, unless the applicant consents in writing to further delay.