

Summary: Title 36, M.R.S.A., section 576 requires the State Tax Assessor establish the 100% valuation per acre for each forest type by economic region for parcels classified under the Tree Growth Tax Law for tax year 2009.

.01 Tree Growth Tax Law Valuation Schedule - 2009

COUNTY	SOFTWOOD	MIXED WOOD	HARDWOOD
Androscoggin	413.00	304.00	229.00
Aroostook	110.00	100.00	96.00
Cumberland	413.00	303.00	224.00
Franklin	239.00	176.00	172.00
Hancock	111.00	111.00	100.00
Kennebec	331.00	247.00	155.00
Knox	306.00	207.00	110.00
Lincoln	310.00	229.00	141.00
Oxford	259.00	173.00	156.00
Penobscot	98.00	94.00	82.00
Piscataquis	105.00	109.00	114.00
Sagadahoc	370.00	290.00	226.00
Somerset	123.00	124.00	138.00
Waldo	325.00	251.00	164.00
Washington	96.00	88.00	74.00
York	413.00	308.00	232.00

Basis Statement

This rule incorporates current stumpage values into conventional and prevalent algorithms to determine the valuation of forestland by a classification and value averaging system that estimates the worth of forest land used for wood production excluding incremental value attributable to development potential.