

The background of the slide features a textured, light-colored surface, possibly representing paper or a forest floor. In the center, there is a silhouette of a mountain range. On the right side, several dark, thin branches with small, dark buds or leaves extend downwards. The overall color palette is muted, consisting of various shades of beige, tan, and brown.

Maine's Tree Growth Tax Law

Divining Legislative Intent

Maine Forest Service
25 March 2008

TGTL - Divining Legislative Intent Chase Law

36 MRSA §563. Forest land; policy

It is 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.

TGTL - Divining Legislative Intent

Maine Constitution - Article IX

Section 8. Taxation. All taxes upon real and personal estate, assessed by authority of this State, shall be apportioned and assessed equally according to the just value thereof. ...

2. Assessment of certain lands based on current use; penalty on change to higher use. The Legislature shall have power to provide for the assessment of the following types of real estate whenever situated in accordance with a valuation based upon the current use thereof and in accordance with such conditions as the Legislature may enact:

- A. Farms and agricultural lands, timberlands and woodlands;
- B. Open space lands which are used for recreation or the enjoyment of scenic natural beauty;
- C. Lands used for game management or wildlife sanctuaries; and
- D. Waterfront land that is used for or that supports commercial fishing activities. ...

TGTL - Divining Legislative Intent Tree Growth Tax Law

36 MRSA. §572. Purpose - ¶ 1

It has for many years been the declared public policy of the State of Maine, as stated in sections 563 and 564, to tax all forest lands according to their productivity and thereby to encourage their operation on a sustained yield basis. However, the present system of ad valorem taxation does not always accomplish that objective. It has caused inadequate taxation of some forest lands and excessive taxation and forfeiture of other forest lands.

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36 MRSA. §572. Purpose - ¶ 2

It is declared to be the public policy of this State that the public interest would be best served by encouraging forest landowners to retain and improve their holdings of forest lands upon the tax rolls of the State and to promote better forest management by appropriate tax measures in order to protect this unique economic and recreational resource.

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36 MRSA. §572. Purpose ¶ 3

This subchapter implements the 1970 amendment of Section 8 of Article IX of the Maine Constitution providing for valuation of timberland and woodlands according to their current use by means of a classification and averaging system designed to provide efficient administration.

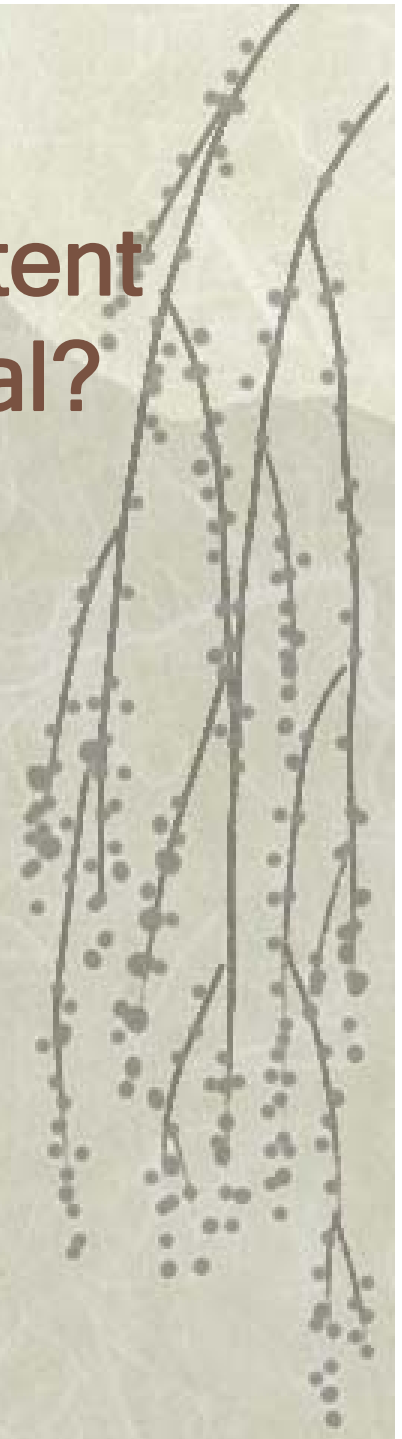
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36 MRSA. §572. Purpose ¶ 4

Therefore, this subchapter is enacted for the purpose of taxing forest lands generally suitable for the planting, culture and continuous growth of forest products on the basis of their potential for annual wood production in accordance with the following provisions.

TGTL - Divining Legislative Intent

What's it all mean, Mr. Natural?



TGTL - Divining Legislative Intent

What it means

Tree Growth is about:

- ❖ Encouraging sustainable forest management
- ❖ Encouraging forest landowners to retain and improve their forest lands and promote better forest management
- ❖ Land generally suitable for the planting, culture and continuous growth of forest products
- ❖ Taxing forest land based on its potential for annual wood production

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What it doesn't mean

Tree Growth is not about:

- ❖ Enrolling non-forest land
- ❖ Enrolling land that is not used primarily for growth of trees to be harvested for commercial use
- ❖ Enrolling land to avoid just valuation of the property without providing the intended public benefits

TGTL - Questions to Ponder¹

1. What if everybody did it?
2. Would I want to read about it in tomorrow's paper?
3. What does my conscience say?
4. What will it look like tomorrow?
5. Would I be comfortable explaining this to my 12 year old?

¹ Questions 1-4 from Patterson, A.E. 1984. Ethics in forestry: four self-help questions. In: Irland, L.C., ed. Ethics in Forestry (1994): 45-47. Question 5 is "Irland's Iron Law of Ethics."