

Summary: Title 36, M.R.S.A., section 576 requires that 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 2011.

.01 Tree Growth Tax Law Valuation Schedule - 2011

COUNTY	SOFTWOOD	MIXED WOOD	HARDWOOD
Androscoggin	428.00	327.00	236.00
Aroostook	123.00	123.00	128.00
Cumberland	428.00	327.00	236.00
Franklin	308.00	221.00	212.00
Hancock	118.00	118.00	105.00
Kennebec	322.00	261.00	176.00
Knox	322.00	261.00	176.00
Lincoln	322.00	261.00	176.00
Oxford	308.00	221.00	212.00
Penobscot	118.00	118.00	105.00
Piscataquis	123.00	123.00	128.00
Sagadahoc	428.00	327.00	236.00
Somerset	123.00	123.00	128.00
Waldo	322.00	261.00	176.00
Washington	118.00	118.00	105.00
York	428.00	327.00	236.00

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.