

18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

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Chapter 202-07

Bureau of Revenue Services  
Tree Growth Tax Law Valuations - 2008

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 2008.

.01 Tree Growth Tax Law Valuation Schedule - 2008

COUNTY	SOFTWOOD	MIXED WOOD	HARDWOOD
Androscoggin	412.00	232.00	136.00
Aroostook	122.00	101.00	98.00
Cumberland	422.00	232.00	135.00
Franklin	153.00	125.00	114.00
Hancock	125.00	125.00	120.00
Kennebec	269.00	150.00	111.00
Knox	239.00	118.00	69.00
Lincoln	244.00	135.00	94.00
Oxford	170.00	124.00	101.00
Penobscot	98.00	87.00	96.00
Piscataquis	121.00	113.00	118.00
Sagadahoc	365.00	215.00	132.00
Somerset	136.00	143.00	147.00
Waldo	272.00	148.00	102.00
Washington	82.00	79.00	35.00
York	415.00	236.00	142.00

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.