

18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

125 MAINE REVENUE SERVICES

Chapter 202: TREE GROWTH TAX LAW VALUATIONS - 2026

SUMMARY: 36 M.R.S. § 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 the tax year beginning April 1, 2026.

.01 Tree Growth Tax Law Valuation Schedule – 2026

| COUNTY | SOFTWOOD | MIXED WOOD | HARDWOOD |
|--------------|----------|------------|----------|
| Androscoggin | 425.00 | 445.00 | 411.00 |
| Aroostook | 102.00 | 147.00 | 177.00 |
| Cumberland | 425.00 | 445.00 | 411.00 |
| Franklin | 294.00 | 294.00 | 304.00 |
| Hancock | 145.00 | 163.00 | 158.00 |
| Kennebec | 321.00 | 389.00 | 317.00 |
| Knox | 321.00 | 389.00 | 317.00 |
| Lincoln | 321.00 | 389.00 | 317.00 |
| Oxford | 294.00 | 294.00 | 304.00 |
| Penobscot | 145.00 | 163.00 | 158.00 |
| Piscataquis | 102.00 | 147.00 | 177.00 |
| Sagadahoc | 425.00 | 445.00 | 411.00 |
| Somerset | 102.00 | 147.00 | 177.00 |
| Waldo | 321.00 | 389.00 | 317.00 |
| Washington | 145.00 | 163.00 | 158.00 |
| York | 425.00 | 445.00 | 411.00 |

STATUTORY AUTHORITY: 36 M.R.S. § 576

EFFECTIVE DATE:

October 14, 1980

AMENDED:

October 1, 1981

October 1, 1982

October 5, 1983
October 5, 1984
April 1, 1985
October 6, 1985
October 1, 1986
October 1, 1987
October 1, 1988
October 1, 1989
October 1, 1990
November 5, 1991
October 26, 1992
June 13, 1994
February 18, 1995
August 16, 1995

EFFECTIVE DATE (ELECTRONIC CONVERSION):

May 1, 1996

AMENDED:

August 28, 1996

NON-SUBSTANTIVE CORRECTION:

September 23, 1996 - "CF" corrected to "OF" in name of Department, top of first page.

AMENDED:

January 10, 1998
January 26, 1999
February 7, 2000
January 1, 2001
December 10, 2001
January 8, 2003 – filing 2003-2

CORRECTIONS:

January 30, 2003

AMENDED:

November 4, 2003 – filing 2003-388
December 7, 2004 – filing 2004-577
January 30, 2006 – filing 2006-47
January 27, 2007 – filing 2007-24

REPEALED AND REPLACED:

March 9, 2008 – filing 2008-96
April 5, 2009 – filing 2009-142
February 24, 2010 – filing 2010-46
February 14, 2011 – filing 2011-53
April 15, 2012 – filing 2012-104
March 19, 2013 - filing 2013-63
March 25, 2014 – filing 2014-048
April 12, 2015 – filing 2015-064
May 10, 2016 – filing 2016-085

May 22, 2017 – filing 2017-077
May 8, 2018 – filing 2018-073
May 6, 2019 – filing 2019-070
June 3, 2020 – filing 2020-130
April 20, 2021 – filing 2021-081
April 6, 2022 – filing 2022-050
April 28, 2023 – filing 2023-062
April 27, 2024 – filing 2024-092
April 8, 2025 – filing 2025-080
April 7, 2026 – filing 2026-074