

18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

125 BUREAU OF REVENUE SERVICES

Chapter 202: TREE GROWTH TAX LAW VALUATIONS - 2021

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 tax year 2021.

.01 Tree Growth Tax Law Valuation Schedule – 2021

<u>COUNTY</u>	<u>SOFTWOOD</u>	<u>MIXED WOOD</u>	<u>HARDWOOD</u>
<u>Androscoggin</u>	<u>425.00</u>	<u>458.00</u>	<u>376.00</u>
<u>Aroostook</u>	<u>104.00</u>	<u>141.00</u>	<u>145.00</u>
<u>Cumberland</u>	<u>425.00</u>	<u>458.00</u>	<u>376.00</u>
<u>Franklin</u>	<u>234.00</u>	<u>280.00</u>	<u>293.00</u>
<u>Hancock</u>	<u>124.00</u>	<u>151.00</u>	<u>118.00</u>
<u>Kennebec</u>	<u>315.00</u>	<u>384.00</u>	<u>248.00</u>
<u>Knox</u>	<u>315.00</u>	<u>384.00</u>	<u>248.00</u>
<u>Lincoln</u>	<u>315.00</u>	<u>384.00</u>	<u>248.00</u>
<u>Oxford</u>	<u>234.00</u>	<u>280.00</u>	<u>293.00</u>
<u>Penobscot</u>	<u>124.00</u>	<u>151.00</u>	<u>118.00</u>
<u>Piscataquis</u>	<u>104.00</u>	<u>141.00</u>	<u>145.00</u>
<u>Sagadahoc</u>	<u>425.00</u>	<u>458.00</u>	<u>376.00</u>
<u>Somerset</u>	<u>104.00</u>	<u>141.00</u>	<u>145.00</u>
<u>Waldo</u>	<u>315.00</u>	<u>384.00</u>	<u>248.00</u>
<u>Washington</u>	<u>124.00</u>	<u>151.00</u>	<u>118.00</u>
<u>York</u>	<u>425.00</u>	<u>458.00</u>	<u>376.00</u>

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

DRAFT as of 2/1/21

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REPEALED AND REPLACED: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
