§572. Purpose

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. [PL 1979, c. 127, §196 (AMD).]

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. [PL 1971, c. 616, §8 (NEW).]

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. [PL 1973, c. 308, §1 (NEW).]

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. [PL 1971, c. 616, §8 (NEW).]

SECTION HISTORY

PL 1971, c. 616, §8 (NEW). PL 1973, c. 308, §1 (AMD). PL 1979, c. 127, §196 (AMD).

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