

**18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES**

**125 BUREAU OF REVENUE SERVICES**

**Chapter 202: TREE GROWTH TAX LAW VALUATIONS - 2021**

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**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.

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**.01 Tree Growth Tax Law Valuation Schedule – 2021**

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

STATUTORY AUTHORITY: 36 M.R.S. § 576

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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**REPEALED AND REPLACED:**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