

**§577. Reduced valuation under special circumstances****1. On January 1, 1972.**

[PL 2007, c. 438, §13 (RP).]

**2. Destruction by natural disaster.** In the case of forest land areas upon which the trees are destroyed by fire, disease, insect infestation or other natural disaster, so that the area contains not more than 3 cords per acre of wood that is merchantable for forest products, the valuation of that specific land area must be reduced by 75% for the first 10 property tax years following the loss.

[PL 2007, c. 438, §14 (AMD).]

**3. Procedure to obtain reduced valuation.** In order to obtain a reduced valuation, the landowner must submit a written request to the assessor on or before January 1st the preceding tax year, presenting facts in affidavit form that meet the requirements of subsection 2. The assessor may investigate the facts, utilizing the procedures set forth in section 579, and shall then determine whether the requirements of subsection 2 are met. If the requirements are met, the forest land areas must be valued as provided in subsection 2.

[PL 2007, c. 438, §15 (AMD).]

**4. Report and recommendation from Director of the Bureau of Forestry.** In determining the applicability of this section, the assessor may request a report and recommendation from the Director of the Bureau of Forestry.

[PL 1973, c. 406, §18 (AMD); PL 2011, c. 657, Pt. W, §7 (REV); PL 2013, c. 405, Pt. A, §23 (REV).]

**SECTION HISTORY**

PL 1971, c. 616, §8 (NEW). PL 1973, c. 308, §6 (AMD). PL 1973, c. 406, §18 (AMD). PL 2007, c. 438, §§13-15 (AMD). PL 2011, c. 657, Pt. W, §7 (REV). PL 2013, c. 405, Pt. A, §23 (REV).

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