

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES (Filing No. H-688)
110TH LEGISLATURE
SECOND REGULAR SESSION

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COMMITTEE AMENDMENT "A" to H.P. 2178, L.D. 2068, Bill,
"AN ACT to Revise the Definition of Forest Land for Pur-
poses of the Tree Growth Tax Law and to Require Notifi-
cation of Landowners' Obligation to Reapply."

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Amend the Bill by striking out everything after the
enacting clause and before the emergency clause and insert-
ing in its place the following:

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Sec. 1. 36 MRSA §573, sub-§3, last ¶, as repealed and
replaced by PL 1981, c. 517, §3, is repealed and the follow-
ing enacted in its place:

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Land which would otherwise be included within this defini-
tion shall not be excluded because of:

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A. Multiple use for public recreation;

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B. Statutory or governmental restrictions which pre-
vent commercial harvesting of trees or require a pri-
mary use of the land other than commercial harvesting;

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C. Deed restrictions, restrictive covenants or orga-
nizational charters which prevent commercial harvesting
of trees or require a primary use of land other than
commercial harvesting and which were effective prior to
January 1, 1982; or

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D. If the parcel is less than 100 acres, the sole use
of the land is harvesting trees for personal use.

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Sec. 2. 36 MRSA §574, sub-§4, as enacted by PL 1981,
c. 517, §4, is amended to read:

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4. Land of less than 100 acres. The land is less than
100 acres and the landowner is managing the land according
to accepted forestry practices designed to produce trees
having commercial value or trees to be harvested for per-

1 COMMITTEE AMENDMENT "A" to H.P. 2178, L.D. 2068

2 sonal use.

3 Sec. 3. 36 MRSA §579, as repealed and replaced by PL
4 1979, c. 666, §16, is amended by adding after the first
5 paragraph a new paragraph to read:

6 Owners of land classified under this chapter in 1981
7 shall be notified in writing by the assessor prior to April
8 30, 1982, of the need to provide evidence pursuant to
9 section 574, of eligibility for continued classification.
10 Landowners shall have until June 1st to submit the informa-
11 tion required by the assessor. Within 30 days of receipt of
12 all the evidence requested, the assessor shall notify in
13 writing any landowner deemed to be no longer eligible for
14 tree growth classification. Owners of land which is classi-
15 fied under this subchapter in 1981 and which is denied clas-
16 sification for the 1982 tax year shall have 30 days from the
17 date of notification of denial to apply for classification
18 under the farm and open space tax law. These applications
19 shall be accepted as timely filed for the 1982 tax year pro-
20 vided that they are submitted within 30 days of notification
21 of ineligibility for the tree growth tax law.

22 STATEMENT OF FACT

23 This amendment clarifies the intent of the Legislature
24 that land not be considered withdrawn from tree growth eli-
25 gibility because of governmental restrictions, deeds, cove-
26 nants or organizational charters which prevent the commer-
27 cial harvesting of trees or because the use of parcels under
28 100 acres is the harvesting of trees for personal use.
29 Because of considerable confusion regarding both municipal
30 and landowner responsibilities under the changes enacted
31 last year, this amendment requires assessors to notify land-
32 owners of the need to reapply in 1982 and allows landowners
33 until June 1st to submit the necessary information. It also
34 grants an extension for application under the farm and open
35 space tax law for those landowners deemed to be no longer
36 eligible for tree growth classification.

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Reported by the Committee on Taxation.
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