

# MAINE STATE LEGISLATURE

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1 (After Deadline)  
2 (EMERGENCY)  
3 SECOND REGULAR SESSION  
4

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5 ONE HUNDRED AND TENTH LEGISLATURE  
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7 **Legislative Document**

**No. 2068**

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9 H. P. 2178 House of Representatives, March 15, 1982  
Approved for introduction by a majority of the legislative council  
pursuant to Joint Rule 27.

Reference to the Committee on Taxation, suggested and 1,400  
ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative Masterman of Milo.

Cosponsor: Representative K. Brown of Bethel.

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12 STATE OF MAINE  
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14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-TWO  
16

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17 AN ACT to Revise the Definition of  
18 Forest Land for Purposes of the Tree  
19 Growth Tax Law and to Require Notifi-  
20 cation of Landowners' Obligation to  
21 Reapply.  
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23 **Emergency preamble. Whereas, Acts of the Legislature**  
24 **do not become effective until 90 days after adjournment**  
25 **unless enacted as emergencies; and**

26 Whereas, changes in the tree growth tax law enacted in  
27 the First Regular Session of the 110th Legislature have cre-  
28 ated a situation where some parcels of land which were  
29 previously classified under the tree growth tax law may be  
30 determined to be no longer eligible because of restrictions  
31 which prevent the landowner from making the certifications  
32 required by changes in the law; and

33 Whereas, there has been considerable confusion regard-  
34 ing interpretation of the changes in the law which require

1 clarification prior to April 1st so that penalties will not  
2 be incorrectly assessed; and

3 Whereas, eligibility for tree growth classification is  
4 determined as of April 1st; and

5 Whereas, in the judgment of the Legislature, these  
6 facts create an emergency within the meaning of the Consti-  
7 tution of Maine and require the following legislation as  
8 immediately necessary for the preservation of the public  
9 peace, health and safety; now, therefore,

10 Be it enacted by the People of the State of Maine as follows:

11 Sec. 1. 36 MRSA §573, sub-§3, last sentence, as  
12 repealed and replaced by PL 1981, c. 517, §3, is amended to  
13 read:

14 Land which would otherwise be included within this defini-  
15 tion shall not be excluded because of multiple use for  
16 public recreation, nor because of any statutory or govern-  
17 mental regulatory restriction, deed restriction, restrictive  
18 covenant or organizational charter which prevents commercial  
19 harvesting of trees or requires a primary use of the land  
20 other than commercial harvesting.

21 Sec. 2. 36 MRSA §579, as repealed and replaced by PL  
22 1979, c. 666, §16, is amended by adding after the first  
23 paragraph a new paragraph to read:

24 Owners of land classified under this chapter in 1981  
25 shall be notified in writing by the assessor prior to April  
26 30, 1982, of the need to provide evidence of eligibility for  
27 continued classification. Within 30 days of receipt of all  
28 the evidence requested, the assessor shall notify in writing  
29 any landowner deemed to be no longer eligible for tree  
30 growth classification and shall provide those landowners  
31 with application materials necessary for classification  
32 under the farm and open space tax law. These applications  
33 shall be accepted as timely filed for the 1982 tax year pro-  
34 vided that they are submitted within 30 days of notification  
35 of ineligibility for the tree growth tax law.

36 Emergency clause. In view of the emergency cited in  
37 the preamble, this Act shall take effect when approved.

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STATEMENT OF FACT

2           This bill clarifies the intent of the Legislature that  
3 land not be considered withdrawn from tree growth eligibil-  
4 ity because of governmental restrictions, deeds, covenants  
5 or organizational charters which prevent the commercial har-  
6 vesting of trees. Because of considerable confusion regard-  
7 ing both municipal and landowner responsibilities under the  
8 changes enacted last year, this bill requires assessors to  
9 notify landowners of the need to reapply in 1982 and allows  
10 landowners 30 days from notification to submit the necessary  
11 information and grants an extension for application under  
12 the farm and open space tax law for those landowners deemed  
13 to be no longer eligible of tree growth classification.

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