

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 1070

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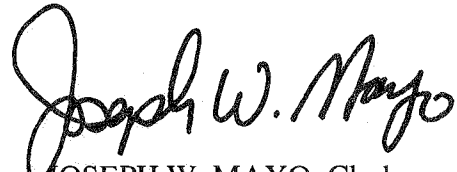
H.P. 782

House of Representatives, February 18, 1997

**An Act to Exempt Certain Landowners from Hiring a Licensed Forester.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative LANE of Enfield.

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

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4       **Sec. 1. 36 MRSA §573, sub-§3-A,** as amended by PL 1995, c. 236,  
§2, is further amended to read:

6       **3-A. Forest management and harvest plan.** "Forest  
management and harvest plan" means a written document that  
8 outlines activities to regenerate, improve and harvest a standing  
crop of timber. The plan must include the location of water  
10 bodies and wildlife habitat identified by the Department of  
Inland Fisheries and Wildlife. A plan may include, but is not  
12 limited to, schedules and recommendations for timber stand  
improvement, harvesting plans and recommendations for  
14 regeneration activities. The plan must be prepared by a licensed  
professional forester or a landowner and be reviewed and  
16 certified by a licensed professional forester as consistent with  
this subsection and with sound silvicultural practices, except  
18 that review and certification of a management plan by a licensed  
professional forester is not required when the management plan is  
20 prepared by a landowner for a parcel of land owned and managed by  
that landowner for a period of 10 years or more.

22  
24       **Sec. 2. 36 MRSA §574-B, sub-§2,** as enacted by PL 1989, c. 555,  
§16, is amended to read:

26       **2. Evidence of compliance with plan.** The landowner must  
comply with the plan developed under subsection 1, and must  
28 submit, every 10 years to the municipal assessor in a  
municipality or the State Tax Assessor for parcels in the  
30 unorganized territory, a statement from a licensed professional  
forester that the landowner is managing the parcel according to  
32 schedules in the plan required under subsection 1 or, if the  
landowner has developed a management plan for a parcel of land  
34 owned and managed by that landowner for a period of 10 years or  
more, a statement by the landowner that the landowner is managing  
36 the parcel according to schedules in the plan required under  
subsection 1; and

38  
40                                   **SUMMARY**

42       This bill exempts certain landowners from the requirement  
that a management plan be prepared or certified by a licensed  
44 professional forester for that land to qualify for taxation under  
the Maine Tree Growth Tax Law. To qualify for this exemption,  
46 the landowner must have owned and managed the parcel of land for  
10 years or more.