

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 1200

H.P. 883

House of Representatives, February 25, 1997

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### An Act to Reform the Maine Tree Growth Tax Law.

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative VOLENIK of Brooklin.  
Cosponsored by Representatives: CHARTRAND of Rockland, COLWELL of Gardiner,  
JONES of Bar Harbor, SKOGLUND of St. George, Senator: RAND of Cumberland.

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

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4           **Sec. 1. 12 MRSA §8004** is enacted to read:

6           **§8004. Tree growth tax audits**

8           **1. Periodic, random audits.** The Maine Forest Service shall  
10 perform periodic, random audits of cutting operations to  
determine the extent of compliance with management plans prepared  
under Title 36, section 574-C.

12           **2. Content of audits.** The audits must examine, by region  
and landowner type:

14           **A. Initial and post-harvest timber type;**

16           **B. Preharvest and post-harvest stocking;**

18           **C. Stand quality;**

20           **D. Residual damage to trees, regeneration and soils; and**

22           **E. Regeneration quality, if low or no overstory stocking.**

24           **3. Reports.** The Maine Forest Service shall make regular,  
26 periodic reports to the State Tax Assessor concerning the results  
of the audits required by this section.

28           **Sec. 2. 36 MRSA §573, sub-§3-A,** as amended by PL 1995, c. 236,  
30 §2, is further amended to read:

32           **3-A. Forest management and harvest plan.** "Forest  
34 management and harvest plan" means a written document that  
outlines activities to regenerate, improve and harvest a standing  
crop of timber and that meets the requirements of section 574-C.  
36 ~~The plan must include the location of water bodies and wildlife  
habitat identified by the Department of Inland Fisheries and  
Wildlife. A plan may include, but is not limited to, schedules  
and recommendations for timber stand improvement, harvesting  
plans and recommendations for regeneration activities. The plan  
must be prepared by a licensed professional forester or a  
42 landowner and be reviewed and certified by a licensed  
professional forester as consistent with this subsection and with  
44 sound silvicultural practices.~~

46           **Sec. 3. 36 MRSA §574-C** is enacted to read:

48           **§574-C. Forest management and harvest plan**

2           The forest management and harvest plan must meet the  
3           requirements of this section.

4           1. Water bodies and wildlife habitat. The plan must  
5           include the location of water bodies and wildlife habitat  
6           identified by the Department of Inland Fisheries and Wildlife.

8           2. Maintenance or improvement, harvesting and  
9           regeneration. The plan must include schedules and  
10           recommendations for:

12           A. Timber stand maintenance or improvement. The plan must  
13           include measures that ensure maintenance or improvement in  
14           the quality of species and trees so that the value of the  
15           future stand does not diminish and the tax value does not  
16           decline;

18           B. Sustained yield. For an owner of more than 1,000 acres,  
19           the plan must ensure that the volume cut in a land  
20           management unit over a rolling 10-year period is less than  
21           the volume of growth over the same period. Growth rates are  
22           based on either the county rates used in determining tree  
23           growth tax or on the owner's own records. The Commissioner  
24           of Conservation shall adopt rules to establish the size  
25           range of a land management unit;

26           C. A harvest plan. The plan must demonstrate:

28                   (1) How the owner will leave adequate stocking for a  
29                   productive stand, based on United States Department of  
30                   Agriculture Forest Service silvicultural guides by  
31                   forest type, allowing understocking or clear-cutting  
32                   only if there are no viable management options for the  
33                   overstory;

36                   (2) How the owner will maintain or improve the quality  
37                   of trees and species so that the value of the future  
38                   stand does not diminish and the tax value does not  
39                   decline; and

40                   (3) How the owner will minimize damage of soil,  
41                   residual trees and regeneration during logging.

44           The Commissioner of Conservation shall adopt rules to define  
45           adequate stocking, to establish when understocking and  
46           clear-cutting may be allowed, to establish guidelines for  
47           standards and time periods for maintaining and improving the  
48           quality of trees and species and to determine how much  
49           damage to soil, residual trees and regeneration is  
50           unacceptable during logging; and

2 D. Regeneration activities. If the understory is  
4 understocked or clear-cut, the plan must ensure that the  
6 stand has adequate vegetative cover to minimize nutrient  
leaching within a year and that the stand is adequately  
stocked with acceptable trees of commercial species within 5  
years of the cut.

8 Rules adopted under this subsection are major substantive rules  
10 pursuant to Title 5, chapter 375, subchapter II-A.

12 3. Chemical pesticide use. The plan must avoid activities  
14 that create an increased likelihood of severe insect, disease or  
brush problems. The plan must include a presumption against  
chemical pesticide use.

16 4. Forest management concerns. The plan must be consistent  
18 with other minimum management standards, benchmarks or best  
20 management practices established by a state-authorized board,  
committee, council or agency concerning roads, trails, deer  
yards, riparian zones, yards or other forest management concerns.

22 5. Certified. The plan must be prepared by a licensed  
24 professional or a landowner and be reviewed and certified by a  
licensed professional forester as consistent with this section  
and with sound silvicultural practices.

26 6. Subdivision. If any land to which a forest management  
28 and harvest plan applies is subdivided, a new plan that meets the  
30 requirements of this section must be created for the separate  
parcels within one year.

32 7. Reclassification. The tax assessor shall consider all  
34 forest harvesting that does not meet the basic silvicultural  
36 requirements as determined by the Maine Forest Service under  
38 Title 12, section 8004 to be inconsistent with long-term forest  
40 management and the intent of this chapter and shall follow the  
procedures under section 581 to withdraw the parcel or portion of  
the parcel from tree growth classification and assess penalties.  
Land withdrawn from the program due to noncompliance will not  
qualify for reentry into the program for at least 5 years.

## 42 SUMMARY

44 This bill establishes specific criteria for forest  
46 management plans that are necessary to qualify for tree growth  
48 classification under the Maine Tree Growth Tax Law. These  
50 criteria are consistent with the purpose of the Maine Tree Growth  
Tax Law of taxing all forest lands according to their  
productivity and thereby encouraging their operation on a

2 sustained-yield basis. This bill requires the Maine Forest  
3 Service to conduct periodic, random audits to determine  
4 compliance with the plans, and to report the results to the State  
5 Tax Assessor. Noncompliance will result in withdrawal of the  
6 land from tree growth classification and associated penalties.