

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 177

S.P. 74

In Senate, January 11, 1999

**An Act to Extend the Tree Growth Plan Filing Deadline.**

(EMERGENCY)

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator MILLS of Somerset.

2           **Emergency preamble.** Whereas, Acts of the Legislature do not  
become effective until 90 days after adjournment unless enacted  
as emergencies; and

4           Whereas, the Maine Tree Growth Tax Law requires that  
6 landowners must comply with an April 1, 1999 deadline for filing  
a forest management and harvest plan; and

8           Whereas, due to the extensive damage received by Maine's  
10 forests during last winter's ice storm, foresters have been in  
great demand making necessary repairs that are subsidized by  
12 federal funds that must be applied for and expended within the  
next 2 years; and

14           Whereas, more time must be given to the foresters to allow  
16 them adequate time to prepare the forest management and harvest  
plans required of landowners under the Maine Tree Growth Tax Law;  
and

18           Whereas, in the judgment of the Legislature, these facts  
20 create an emergency within the meaning of the Constitution of  
Maine and require the following legislation as immediately  
22 necessary for the preservation of the public peace, health and  
safety; now, therefore,

24  
26           **Be it enacted by the People of the State of Maine as follows:**

28           **Sec. 1. 36 MRSA §574-B, sub-§1**, as amended by PL 1995, c. 8,  
§1 and c. 236, §§4 and 5, is further amended to read:

30           **1. Forest management and harvest plan.** A forest management  
32 and harvest plan has been prepared for the parcel and updated  
every 10 years. The landowner shall file a sworn statement with  
34 the municipal assessor in a municipality or the State Tax  
Assessor for parcels in the unorganized territory that a  
36 management plan has been prepared for the parcel. A landowner  
with a parcel taxed pursuant to this subchapter on September 30,  
38 1989 has until April 1, 1999 2001 to comply with this requirement  
and until the plan is prepared or April 1, 1999 2001, whichever  
40 is earlier, is subject to the applicability provisions under this  
section as it existed on April 1, 1982.

42           A landowner with a parcel taxed pursuant to this subchapter for a  
44 property tax year beginning before April 1, 1996 when the parcel  
was less than 100 acres and the sole use of the land was  
46 harvesting of trees for personal use shall:

48           A. By April 1, 1999 2001, file a sworn statement that a  
revised management plan has been prepared for the parcel of  
50 forest land;

2 B. Apply for classification under the open space laws  
pursuant to section 1106-A; or

4  
6 C. Notwithstanding section 581, withdraw from tree growth  
classification pursuant to this paragraph for the 1996 tax  
year.

8  
10 For withdrawal from tree growth classification under this  
paragraph, the entire parcel subject to that classification  
12 in 1993 must be withdrawn from classification for the 1996  
tax year. Persons electing to withdraw under this paragraph  
14 shall notify the assessor before April 1, 1996 and pay a  
penalty equal to the taxes that would have been assessed on  
16 the first day of April for the 5 tax years, or any lesser  
number of tax years starting with the year in which the  
18 property was first classified, preceding that withdrawal had  
the real estate been assessed in each of those years at its  
fair market value on the date of withdrawal less all taxes  
20 paid on that real estate over the preceding 5 years and  
interest at the legal rate from the date or dates on which  
22 those amounts would have been payable. Persons electing to  
withdraw under this paragraph may pay the penalty owed in 5  
24 equal annual installments with interest at the legal rate to  
begin 60 days after the date of assessment. Notwithstanding  
26 section 943, the period during which the tax lien mortgage,  
including interest and costs, must be paid to avoid  
28 foreclosure and expiration of the right of redemption is 48  
months instead of 18 months. The procedure for withdrawal  
30 provided in this paragraph is intended to be an alternative  
to the procedure in section 581;

32  
34 **Emergency clause.** In view of the emergency cited in the  
preamble, this Act takes effect when approved.

36  
38 **SUMMARY**

40 This bill amends the Maine Tree Growth Tax Law by extending  
the time for filing a forest management and harvest plan from  
42 April 1, 1999 to April 1, 2001. It also extends the deadline to  
April 1, 2001 for a landowner filing a revised management plan.