

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 631

H.P. 491

House of Representatives, February 8, 2001

**An Act to Require that All Owners Sign a Notice of Intent to Harvest for
Land Subject to the Maine Tree Growth Tax Law.**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative BROOKS of Winterport.
Cosponsored by Representatives: ASH of Belfast, HEIDRICH of Oxford, MADORE of
Augusta, PERKINS of Penobscot, TRACY of Rome, TREADWELL of Carmel, WHEELER
of Eliot.

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

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Sec. 1. 12 MRSA §8883, sub-§1, ¶A, as enacted by PL 1989, c. 555, §12 and affected by c. 600, Pt. B, §11, is amended to read:

A. The name, address and phone number of the landowner, any designated agent, and, if known, any harvester or harvesters. In the case of a parcel of land subject to the Maine Tree Growth Tax Law, the names, addresses and phone numbers of all landowners, including joint owners, must be provided;

Sec. 2. 12 MRSA §8883, sub-§1, ¶H-1, as enacted by PL 1999, c. 361, §5, is amended to read:

H-1. The signature of the landowner and the signature of the designated agent when a designated agent is listed in accordance with paragraph A. If the designated agent is a licensed professional forester who has a fiduciary responsibility to the landowner, the signature of the landowner is not required. In the case of a parcel of land subject to the Maine Tree Growth Tax Law, the signatures of all landowners, including joint owners, must be provided;

Sec. 3. 36 MRSA §574-B, first ¶, as enacted by PL 1989, c. 555, §16, is amended to read:

An owner of a parcel containing forest land may apply at the landowner's election by filing with the assessor the schedule provided for in section 579; except that this subchapter shall does not apply to any parcel containing less than 10 acres of forest land. For purposes of this subchapter, a parcel is deemed to include a unit of real estate, notwithstanding that it is divided by a road, way, railroad or pipeline, or by a municipal or county line. The election to apply ~~shall require~~ requires the unanimous consent of all owners of an interest in a parcel, except for the State, which is not subject to taxation hereunder. All owners of an interest in a parcel shall sign the schedule provided for in section 579.

Sec. 4. 36 MRSA §579, first ¶, as amended by PL 1989, c. 555, §17, is further amended to read:

The owner or owners of forest land subject to valuation under this subchapter shall submit a signed schedule in duplicate, on or before April 1st of the year in which that land first becomes subject to valuation under this subchapter, to the assessor upon a form to be prescribed by the State Tax Assessor, identifying the land to be valued hereunder, including proof of

2 ownership, names, addresses and signatures of all owners of an
3 interest in a parcel, listing the number of acres of each forest
4 type, showing the location of each forest type and representing
5 that the land is used primarily for the growth of trees to be
6 harvested for commercial use. Those schedules may be required at
7 such other times as the assessor may designate upon ~~120-days'~~ 120
8 days' written notice.

10 SUMMARY

12 This bill requires that proof of ownership, names, addresses
13 and signatures of all owners of an interest in a parcel of land
14 be included in the schedule that is required to be filed with the
15 State Tax Assessor when a parcel of land first becomes subject to
16 the Maine Tree Growth Tax Law. It also requires all owners of a
17 parcel of land that is subject to the Maine Tree Growth Tax Law
18 to sign the notice of intent to harvest that is required to be
19 filed with the Department of Conservation, Bureau of Forestry
20 before harvesting operations on that parcel begin.