

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 851

H.P. 602

House of Representatives, February 16, 2005

An Act To Maintain Traditional Recreational Uses in Maine's Forests

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative SAVIELLO of Wilton.
Cosponsored by Senator MARTIN of Aroostook and
Representatives: CARR of Lincoln, CLARK of Millinocket, DUPLESSIE of Westbrook,
MILLS of Farmington, PINEAU of Jay, THOMPSON of China, Senators: DAVIS of
Piscataquis, WOODCOCK of Franklin.

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

Sec. 1. 36 MRSA §574-A, as amended by PL 1989, c. 508, §9, is repealed and the following enacted in its place:

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§574-A. Ineligibility

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1. Recreational lease. The Legislature finds that when the value of a recreational use lease exceeds the value of the tree growth that can be extracted on a sustained basis per acre as determined pursuant to section 576, then the land is no longer primarily used for the continuous growth of forest products. This finding is sufficient cause to remove from taxation under this subchapter those parcels that are more valuable in terms of recreation and are being leased on that basis. Notwithstanding section 573, this subchapter does not apply to any parcel of forest land that is leased for consideration to any individual or group of individuals to use for recreational purposes if that parcel of land exceeds 100 acres and if the consideration for that lease per acre exceeds the value of the growth that can be extracted on a sustained basis per acre as determined pursuant to section 576. The owner of the leased parcels shall submit a copy of the lease or leases on land subject to the provisions of this subsection to the State Tax Assessor for land in the unorganized territory and the municipal assessors in organized municipalities. The State Tax Assessor or the municipal assessor shall determine if the value of the lease exceeds the sustained growth value. If the value of the lease is determined to exceed the sustained growth value, the owner of the forest land has 60 days from the date of notification to either terminate the lease, amend the lease to comply with this section or withdraw the land covered by the lease from the tree growth taxation under this subchapter. In the case of withdrawal, such action is subject to section 581 of this subchapter.

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2. Recreational access limited. A parcel consisting of more than 10,000 acres to which public access for recreational use is limited or prohibited by the owner of that parcel is ineligible for taxation under this subchapter.

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SUMMARY

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This bill exempts from the Maine Tree Growth Tax Law benefits a parcel of land greater than 10,000 acres to which public access for recreational use is restricted or prohibited.