

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 1328

S.P. 455

In Senate, March 17, 2005

An Act To Amend the Maine Tree Growth Tax Law To Encourage Public Access

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 MARTIN of Aroostook.
Cosponsored by Representative PINEAU of Jay and
Senators: BRENNAN of Cumberland, DAMON of Hancock, PERRY of Penobscot,
STRIMLING of Cumberland, Representatives: CLARK of Millinocket, McCORMICK of
West Gardiner.

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

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repealed and the following enacted in its place:

6 **§574-A. Ineligibility**

8 **1. Recreational lease.** The Legislature finds that when the
10 value of a recreational use lease exceeds the value of the tree
12 growth that can be extracted on a sustained basis per acre as
14 determined pursuant to section 576, then the land is no longer
16 primarily used for the continuous growth of forest products. This
18 finding is sufficient cause to remove from taxation under this
20 subchapter those parcels that are more valuable in terms of
22 recreation and are being leased on that basis. Notwithstanding
24 section 573, this subchapter does not apply to any parcel of
26 forest land that is leased for consideration to any individual or
28 group of individuals to use for recreational purposes if that
30 parcel of land exceeds 100 acres and if the consideration for
32 that lease per acre exceeds the value of the growth that can be
34 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.

36 **2. Recreational access limited.** A parcel of land to which
38 public access for recreational use is limited or prohibited by
40 the owner of that parcel is ineligible for taxation under this
subchapter.

42 **SUMMARY**

44 This bill exempts from the Maine Tree Growth Tax Law
46 benefits a parcel of land to which public access for recreational
use is restricted or prohibited.