

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)



# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

---

Legislative Document

No. 736

H.P. 557

House of Representatives, February 13, 2007

### An Act To Protect Small Woodland Owners

---

Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative WATSON of Bath.  
Cosponsored by Senator MARTIN of Aroostook and  
Representatives: CARTER of Bethel, FLOOD of Winthrop, JOY of Crystal, PRATT of  
Eddington, SAVIELLO of Wilton, SMITH of Monmouth.

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

2 **Sec. 1. 36 MRSA §581, first ¶**, as amended by PL 1991, c. 546, §8, is further  
3 amended to read:

4 If the assessor determines that land subject to this subchapter no longer meets the  
5 requirements of this subchapter, the assessor must withdraw the parcel from taxation  
6 under this subchapter. If the sole reason the land does not meet the requirements of this  
7 subchapter is that the owner failed to file the sworn statement required under section 574-  
8 B, subsection 1, then the assessor shall provide notice of this deficiency and the potential  
9 withdrawal of the parcel to the owner. The owner of the land has 6 months after notice is  
10 provided by the assessor to file the sworn statement to avoid the withdrawal of the parcel  
11 from taxation under this chapter. The owner of land subject to this subchapter may at any  
12 time request withdrawal of any parcel, or portion thereof, from taxation under this  
13 subchapter by certifying to the assessor that the land is no longer to be classified under  
14 this subchapter.

15 **SUMMARY**

16 The Maine Tree Growth Tax Law requires the owner of a parcel of land in the  
17 program to file a sworn statement with the State Tax Assessor or municipal assessor  
18 every 10 years. If a plan is not filed, then the assessor is required to withdraw the parcel  
19 from the favorable taxation under the law.

20 This bill requires the State Tax Assessor or municipal assessor to provide notice to a  
21 landowner who fails to timely file the sworn statement and allow the landowner 6 months  
22 to file the sworn statement to avoid having the parcel withdrawn.