

MAINE STATE LEGISLATURE

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125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 191

H.P. 168

House of Representatives, January 27, 2011

An Act To Define Lienholder Rights under the Maine Tree Growth Tax Law

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative CUSHING of Hampden.
Cosponsored by Senator SCHNEIDER of Penobscot and
Representatives: BLACK of Wilton, CURTIS of Madison, FLOOD of Winthrop, GIFFORD of
Lincoln, KNIGHT of Livermore Falls, TIMBERLAKE of Turner, Senator: TRAHAN of
Lincoln.

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

2 **Sec. 1. 36 MRSA §581, sub-§1-A**, as enacted by PL 2009, c. 577, §2, is amended
3 to read:

4 **1-A. Notice of compliance.** No earlier than 185 days prior to a deadline established
5 by section 574-B, if the landowner has not yet complied with the requirements of that
6 section, the assessor must provide the landowner and any lienholder that has requested
7 the municipality to provide notice with written notice informing the landowner or
8 lienholder that failure to comply will result in the withdrawal of the property from
9 taxation under this subchapter. The notice, at a minimum, must inform the landowner or
10 lienholder of the statutory requirements that need to be met and the date of the deadline
11 for compliance and that the consequences of withdrawal could include the assessment of
12 substantial financial penalties against the owner. If the notice is issued less than 120 days
13 before the deadline, the owner or the lienholder has 120 days from the date of the notice
14 to provide the assessor with the documentation to achieve compliance with section
15 574-B, and the notice must specify the date by which the owner or the lienholder must
16 comply. The expense of providing notice to a lienholder may be charged to the
17 lienholder.

18 At the expiration of the deadline for compliance with section 574-B or 120 days from the
19 date of the notice, whichever is later, if the landowner or the lienholder has failed to meet
20 the requirements of section 574-B, the assessor must withdraw the parcel from taxation
21 under this subchapter and impose a withdrawal penalty under subsection 3.

22 This subsection does not limit the assessor from issuing other notices or compliance
23 reminders to property owners at any time in addition to the notice required by this
24 subsection.

25 **SUMMARY**

26 This bill requires a tax assessor to notify a lienholder that requests notification for
27 land classified under the Maine Tree Growth Tax Law at the same time the landowner is
28 notified of the need to provide information about a forest management and harvest plan.