

# MAINE STATE LEGISLATURE

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**LAWS**  
OF THE  
**STATE OF MAINE**  
AS PASSED BY THE

ONE HUNDRED AND TENTH LEGISLATURE

**SECOND SPECIAL SESSION**

September 25, 1981

AND

**THIRD SPECIAL SESSION**

December 9, 1981

AND

**SECOND REGULAR SESSION**

January 6, 1982 to April 13, 1982

AND AT THE

**FOURTH SPECIAL SESSION**

April 28, 1982 to April 29, 1982

AND AT THE

**FIFTH SPECIAL SESSION**

May 13, 1982

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH IN  
ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,  
TITLE 3, SECTION 164, SUBSECTION 6.

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J.S. McCarthy Co.  
Augusta, Maine  
1981

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED AT THE  
SECOND AND THIRD SPECIAL SESSIONS

and

SECOND REGULAR SESSION

and

FOURTH AND FIFTH SPECIAL SESSIONS

of the

ONE HUNDRED AND TENTH LEGISLATURE

1981

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## CHAPTER 625

H.P. 2178 - L.D. 2068

AN ACT to Revise the Definition of  
Forest Land for Purposes of the Tree  
Growth Tax Law and to Require Notifi-  
cation of Landowners' Obligation to  
Reapply.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, changes in the tree growth tax law enacted in the First Regular Session of the 110th Legislature have created a situation where some parcels of land which were previously classified under the tree growth tax law may be determined to be no longer eligible because of restrictions which prevent the landowner from making the certifications required by changes in the law; and

Whereas, there has been considerable confusion regarding interpretation of the changes in the law which require clarification prior to April 1st so that penalties will not be incorrectly assessed; and

Whereas, eligibility for tree growth classification is determined as of April 1st; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 36 MRSA §573, sub-§3, last ¶, as repealed and replaced by PL 1981, c. 517, §3, is repealed and the following enacted in its place:

Land which would otherwise be included within this definition shall not be excluded because of:

A. Multiple use for public recreation;

B. Statutory or governmental restrictions which prevent commercial harvesting of trees or require a primary use of the land other than commercial harvesting;

C. Deed restrictions, restrictive covenants or organizational charters which prevent commercial harvesting of trees or require a primary use of land other than

commercial harvesting and which were effective prior to January 1, 1982; or

D. If the parcel is less than 100 acres, the sole use of the land is harvesting trees for personal use.

Sec. 2. 36 MRSA §574, sub-§4, as enacted by PL 1981, c. 517, §4, is amended to read:

4. Land of less than 100 acres. The land is less than 100 acres and the landowner is managing the land according to accepted forestry practices designed to produce trees having commercial value or trees to be harvested for personal use.

Sec. 3. 36 MRSA §579, as repealed and replaced by PL 1979, c. 666, §16, is amended by adding after the first paragraph a new paragraph to read:

Owners of land classified under this chapter in 1981 shall be notified in writing by the assessor prior to April 30, 1982, of the need to provide evidence pursuant to section 574, of eligibility for continued classification. Landowners shall have until June 1st to submit the information required by the assessor. Within 30 days of receipt of all the evidence requested, the assessor shall notify in writing any landowner deemed to be no longer eligible for tree growth classification. Owners of land which is classified under this subchapter in 1981 and which is denied classification for the 1982 tax year shall have 30 days from the date of notification of denial to apply for classification under the farm and open space tax law. These applications shall be accepted as timely filed for the 1982 tax year provided that they are submitted within 30 days of notification of ineligibility for the tree growth tax law.

**Emergency clause.** In view of the emergency cited in the preamble, this Act shall take effect when approved.

Effective April 1, 1982.

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## CHAPTER 626

H.P. 1817 - L.D. 1802

AN ACT to Remove Allagash Plantation from the  
Maine Forestry District.