2488070

APPLICATION FOR TREE GROWTH TAX LAW PROGRAM

36 M.R.S. §§ 571-584-A, Bulletin No. 19

ASSESSOR USE ONLY
Recertification Date:

1. Name of owner or agent:

2. Mailing address:

Municipality: State: ZIP: Country:

3. Email: 4. Phone:

5. Location of parcel: Municipality: County:

6. Identification of parcel: Map: Plan: Lot:

7. Forest land:

Type		Acres
a. Softwood	7a.	
b. Mixed wood	7b.	
c. Hardwood	7c.	
d. Total forest land area (add lines 7a through 7c)	7d.	

8. Land unsuitable for forest land

Type		Acres
a. Natural water and man-made water areas	8a.	
b. Wetlands (swamps, marsh)	8b.	
c. Ledges and barrens	8c.	
d. Total land unsuitable for forest land (add lines 8a through 8c)	8d.	

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9. Land used for purposes other than forest land

Type		Acres
a. Building area	9a.	
b. Fields	9b.	
c. Gravel pits	9c.	
d. Transmission line or pipeline right-of-way area	9d.	
e. Class I roads (includes culverts, ditching, gravel)	9e.	
f. Class II roads (unimproved haul road)	9f.	
g. Agricultural area (crops:)	9g.	
h. Other areas (use:)	9h.	
i. Total land used for purposes other than forest land (add lines 9a through 9h)	9i.	

10. **TOTAL AREA OF PARCEL** (Add 7d, 8d and 9i)..... 10.

11. Check one. A licensed forester must complete the Forester Section on the following page.

- ☐ Initial request for classification of this parcel in the Tree Growth Tax Law program. **You must file this application on or before April 1.**
- ☐ Application for an existing classified parcel with a new forest management and harvest plan.
- ☐ Application for a new owner of an existing classified parcel adopting the previous owner's forest management and harvest plan. Date of the plan prepared for the parcel: _____.
- ☐ Recertification of the forest management and harvest plan for an enrolled parcel.
- ☐ Application submitted at the request of the assessor.

12. Are there any structures or improvements on the property? ☐ Yes ☐ No

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/ report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct and complete. I swear that, as owner of the property classified under the Tree Growth Tax Law, my primary use for the forest land is to grow trees to be harvested for commercial use or that the forest land is land described in 36 M.R.S. § 573(3) and that I will follow the provisions of the applicable forest management and harvest plan. I declare that all owners of the parcel agree to classification of the parcel under the Tree Growth Tax Law. Declaration of preparer (other thantaxpayer) is based on all information of which preparer has any knowledge.

Signature of Owner/Authorized Agent

Date

In the case of multiple owners, if all owners agree to request the property be enrolled in the Tree Growth Tax Law program, the owners' authorized agent entered on line 1 may sign the application.

FORESTER SECTION: This section is to be completed by the forester

Name of licensed forester who approved/prepared the plan: _____

License number: _____ Phone: _____

Date plan prepared: _____ Date plan expires: _____ Date parcel inspected: _____

The forester's signature is required if plan is adopted from prior owner or for recertification of the forest management and harvest plan. Check the appropriate box.

- ☐ For a plan adopted by a new owner following a land transfer, I hereby swear that the new owner is managing the forest land in accordance with the plan prepared for the previous landowner.
- ☐ For a plan being recertified, I hereby swear that I have inspected the parcel and that the owner is managing the parcel according to the forest managment and harvest plan.

Signature of Licensed Forester

Date

ASSESSOR SECTION: This section is to be completed by the assessor ☐ Approved ☐ Denied

Assessor's Signature

Date

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GENERAL INSTRUCTIONS

See 36 M.R.S. § § 571-584-A and Propety Tax Bulletin No. 19 for more information about the Maine Tree Growth Tax Law. If additional space is required to complete any line on this application, attach a seaprate sheet with the name or names of the landowners at the top. Specify the line to which the attached information applies. A land classification map showing the location of each particular area according to the land use and forest type must be included with the application. If you own one or more parcels of forest land in the tree growth program that in the aggregate total more than 500 acres, you will be subject to the Commercial Forestry Excise Tax, assessed by Maine Revenue Services. If you need assistance, please contact the Property Tax Division at:

Property Tax Division
Maine Revenue Services
P.O. Box 9106
Augusta, Maine 04332-9106
Phone: (207) 624-5600
Email: prop.tax@maine.gov
www.maine.gove/revenue/taxes/property-tax

Forest land. As defined in 36 M.R.S. § 573(3), forest land means land used primarily for growth of trees to be harvested for commerical use, but does not include ledge, marsh, open swamp, bog, water and similar areas, which are unsuitable for growing a forest product or for harvesting for commecial use even though these areas may exist within forest lands.

SPECIFIC INSTRUCTIONS

Lines 1 - 4. Enter the name, address, email address, and phone number of the owner. If there is more than one owner, enter "multiple owners" on line 1. If an authorized agent represents the owner or owners, enter on line 1 "(name of agent), authorized agent for (name of owner)," and enter on lines 2 - 4 the address, email, and phone number of the authorized agent.

If more than one owner, attach a separate sheet listing the name, address, phone number and ownership interest of each owner (for example, "joint tenant," or 1/10 in common and undivided).

Line 5. Enter the municipality or township where the parcel is located. For parcels that are in more than one municipality or township, file a separate application with each municipality or township, attaching copies of all other applications for the parcel.

Line 6. Enter the location of the parcel using the description on the assessment records or the most recent tax bill. Where this description is not readily available, reference to the recorded deed is acceptable (for example, Book 231, Page 16, Kennebec Registry).

Line 7. Enter the total acreage of each forest type in the parcel. "Softwood" means forests in which pine, spruce, fir, hemlock, cedar, and larch, singularly or in combination, comprise 75% or more of the stocking. "Hardwood" means forests in which maple, birch, beech, oak, elm, basswood, poplar, and ash, singularly or in combination, comprise 75% or more of the stocking. "Mixed wood" means forests in which neither hardwoods nor softwoods comprise 75% of the stocking.

Line 8. Enter the total acreage, by type, of land unsuitable for forest land.

Line 9. Enter the total acreage, by type, of land used for purposes other than forest land.

Building area means the area used for an existing building or reserved for future development. Additional restrictions apply for shoreland areas. See Bulletin No. 19 for shoreland structure exclustion.

Fields means an area that is open field area.

Gravel Pits means an area that is either an active or inactive gravel pit.

Transmission line or pipeline right-of-way area means an area that is used for transmission line or pipeline by utility supply companies such as Central Maine Power or Emera.

Class I roads means two-lane roads that include culverts, ditching, and gravel base. These are roads built for public driving.

Class II roads means roads with no ditching and where little gravel is added for possibility. Class II roads may be one- or two-lane, but not maintained as well as Class I roads.

Agricultural area means land used for farming of items such as blueberries, potatoes, or cranberries. Enter crops grown on this area.

Other areas mean areas not used primarily for commercial forest production that do not fall into one of the other categories. Examples of acreage to enter on this line include quarry or mining areas. Enter a specific description of the area.

Line 10. Enter the total of lines 11d, 12d, and 13i. This should equal the total acreage of the parcel covered by this application.

Line 11. Select the option that best describes your application for the tree growth program. If this is an initial application for a parcel, the application must be filed by April 1 of the year enrollment in the program is requested. If the parcel was transferred to you and was already enrolled in the tre growth program, this application must be filed within one year of the transfer.

Line 12. If there are any improvements on the parcel like a house or a barn, check the "Yes" box. Otherwise, check "No."

Signature of Owner/Authorized Agent. The landowner or the landowner's agent entered on line 1 must sign and date this application. **A new owner of (or a person owning timber rights to) land enrolled in the tree growth program may not harvest or authorize the harvest of forest products for commerical use until a new application is submitted.**

FORESTER SECTION

This section must be completed by the forester who has inspected the parcel included in this application.

If the landowner is recertifying classified land pursuant to an exisiting plan following a periodic compliance review, the forester must determine that the parcel is in compliance with the plan specifications following each ten-year land inspection to decide if owner has sufficiently conformed to the applicable written forest management and harvest plan. The forester should supply updates to the plan, as appropriate, to ensure the owner can carry out accepted forest management practices for at least the ten-year period following inspection.

Foresters must enter their name, license, and telephone numbers, the date the forest management and harvest plan was prepared, the date the plan expires, and the date the forester inspected the parcel. The forester must check the appropriate box, sign and date the application if a plan in being adopted by a new owner or the plan is being recertified.