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Public Law
123rd Legislature
First Regular Session

Chapter 425
H.P. 557 - L.D. 736

**An Act To Require Notification before Withdrawal
of Land from Classification under the Maine Tree
Growth Tax Law for Failure To File Certain Statements**

Mandate preamble. This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, 2/3 of all of the members elected to each House have determined it necessary to enact this measure.

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

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

If the assessor determines that land subject to this subchapter no longer meets the requirements of this subchapter, the assessor must withdraw the parcel from taxation under this subchapter. Before withdrawing a parcel from taxation under this subchapter, if the sole reason the land does not meet the requirements of this subchapter is that the owner failed to file the sworn statement required under section 574-B, subsection 1, the assessor shall provide the owner with written notice by regular mail of the deadline to file the sworn statement and permit the owner at least 60 days to respond to that notice. The owner of land subject to this subchapter may at any time request withdrawal of any parcel, or portion thereof, from taxation under this subchapter by certifying to the assessor that the land is no longer to be classified under this subchapter.

Effective September 20, 2007