

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Protect Small Woodland Owners

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. 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, then the assessor shall provide notice of this deficiency and the potential withdrawal of the parcel to the owner. The owner of the land has 6 months after notice is provided by the assessor to file the sworn statement to avoid the withdrawal of the parcel from taxation under this chapter. 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.

SUMMARY

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

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timely file the sworn statement and allow the landowner 6 months to file the sworn statement to avoid having the parcel withdrawn.