



128th MAINE LEGISLATURE

SECOND REGULAR SESSION-2018

Legislative Document

No. 1891

S.P. 722

In Senate, March 28, 2018

An Act To Improve Compliance with 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
Secretary of the Senate

Presented by Senator CUSHING of Penobscot. (GOVERNOR'S BILL)
Cosponsored by Representative KINNEY of Knox.

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

2 **Sec. 1. 36 MRSA §575-A, sub-§3** is enacted to read:

3 **3. Review of forest management and harvest plan by Bureau of Forestry.** The
4 Director of the Bureau of Forestry within the Department of Agriculture, Conservation
5 and Forestry, referred to in this subsection as "the forestry bureau," is authorized to
6 initiate a review of the forest management and harvest plan of any parcel enrolled under
7 this subchapter for which there is no apparent evidence of timber harvesting within the
8 previous 20 years, based on notifications of harvesting received by the forestry bureau
9 under Title 12, section 8883-B, to determine whether the plan complies with this
10 subchapter. The director shall notify the owner of any parcel that the forestry bureau
11 intends to review for compliance under this subsection at least 15 days prior to initiation
12 of the review.

13 A. The director of the forestry bureau shall limit reviews authorized under this
14 subsection to parcels for which there is a difference between the valuation under this
15 subchapter and just value of at least 25% or parcels for which an assessor requests a
16 review.

17 B. For the purposes of reviews authorized under this subsection, the director of the
18 forestry bureau or the director's designee may:

19 (1) With prior written notification to the landowner, enter and examine forest
20 land for the purpose of determining compliance with the forest management and
21 harvest plan required under section 574-B;

22 (2) Request and review a forest management and harvest plan required under
23 section 574-B, which must be provided by a landowner or the landowner's agent
24 upon request; and

25 (3) Request and review an expired forest management and harvest plan, which
26 must be provided by a landowner or the landowner's agent upon request.

27 C. If the forestry bureau determines, within one year after initiating a review under
28 this subsection, that a landowner is not in compliance with this subchapter or that a
29 parcel is not being managed in compliance with a plan developed under section
30 574-B, subsection 1, the forestry bureau shall provide notice of its determination to
31 the landowner, the assessor and the forester who prepared or reviewed and certified
32 the plan. With this notice, the forestry bureau shall provide to the landowner the
33 reasons that the landowner is determined to be in noncompliance and a list of
34 consulting foresters and shall offer the assistance of the forestry bureau in achieving
35 compliance. The landowner has 180 days to come into compliance with this
36 subchapter and 18 months to bring the parcel into compliance with the plan. If the
37 landowner does not come into compliance with this subchapter within 180 days or
38 does not come into compliance with the plan within 18 months, the forestry bureau
39 shall report that finding of noncompliance to the landowner and the assessor.

40 A forest management and harvest plan provided to the director of the forestry bureau or
41 the director's designee under this subsection is confidential and is not a public record as
42 defined in Title 1, section 402, subsection 3, except that the director may publish at least

1 one summary report annually, which may not reveal the activities of any person and
2 which must be available as a public record.

3 Except when requested by the landowner or a transfer of the property occurs, the assessor
4 may not withdraw a parcel from tree growth classification while it is under review
5 pursuant to this subsection. An assessor may not unreasonably deny a request to transfer
6 a parcel reviewed by the forestry bureau to classification as farmland or open space land
7 under subchapter 10.

8 No later than March 1st of odd-numbered years beginning in 2019, the forestry bureau
9 shall issue a report to the joint standing committee of the Legislature having jurisdiction
10 over taxation matters that summarizes the activities of the forestry bureau with regard to
11 reviews of parcels conducted pursuant to this subsection.

12 **SUMMARY**

13 This bill makes the following changes to the Maine Tree Growth Tax Law.

14 1. It authorizes the Department of Agriculture, Conservation and Forestry, Bureau of
15 Forestry to review certain parcels of land classified under the Maine Tree Growth Tax
16 Law to determine whether the landowner is complying with the requirements of the law
17 and whether the land is being managed in compliance with the forest management and
18 harvest plan for that parcel. The bureau is required to report any noncompliance after a
19 specified period to the assessor. The owner of a parcel found by the forestry bureau to be
20 in noncompliance with the law may apply to reclassify the parcel as farmland or open
21 space under the farm and open space tax law.

22 2. It requires the bureau to offer assistance to landowners found in noncompliance.