



*Woodland Management Services  
Green Certified Resource Managers*

## MID-MAINE FORESTRY

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Testimony to the Joint Standing Committee on Taxation IN OPPOSITION to LD 1685, An Act to Increase Acreage Eligibility and Change Requirements for Filing Plans Under the Maine Tree Growth Tax Law

Senator Grohoski, Representative Perry, and Members of the Taxation Committee:

My name is Barbara Brusila. I have been a consulting forester in Maine for over 40 years. Our client base extends through Cumberland, Androscoggin, Sagadahoc, Knox, Lincoln, Kennebec, and Waldo Counties. Our clients' woodlots vary in size from 10 to over 1,000 acres. The majority of the properties are enrolled in the Tree Growth Tax program. This current use taxation program enables landowners to maintain ownership of their land, and to manage it for forest products as well as for wildlife habitat, forest health, recreation, and more. Under Tree Growth, landowners can avoid the financial pressure caused by "highest and best use" valuation to sell, subdivide, and/or develop their land.

Ten acres has been the minimum for Tree Growth for many years. Commercial harvests are certainly possible on this size acreage. I manage quite a few properties of 10-25 acres where we have conducted timber sales every 15 years or so, and we have left the forest in a condition where these sustainable harvests can be continued indefinitely into the future. Yes, a number of these properties and harvests have included lake or ocean frontage, land which likely would be developed if not for Tree Growth.

**Changing the minimum Tree Growth acreage from 10 to 25 acres, as proposed in LD 1685, would have a devastating financial effect on woodland owners who are currently enrolled or who may wish to enroll in the future, and a devastating effect on the woodland as well. I believe it would result in a significant amount of forest land sale and development.**

**LD 1685 discriminates against landowners of 10-25 acres who are managing their land.**

The second part of LD 1685 requires a landowner to file copy of the forest management plan with the municipal assessor or the State Tax Assessor, and authorizes them to retain these copies **Forest management plans often contain proprietary financial and other information, and**

**should not be retained by assessors.** I know the bill says that plans would not be public record but I don't believe it. I know of an assessor at a coastal town who used to keep a binder of Tree Growth plans in an area accessible to the public. As a licensed forester, I put my name and license number on every Tree Growth application and forest management plan I'm involved with. My license number is my livelihood. I am not going to put it on a plan or application that does not meet Tree Growth Standards. Also, the Maine Forest Service already has the ability to review forest management plans at the request of an assessor. Lines 35-40 of LD 1685 suggests that the assessor him or herself may decide whether a plan complies with Tree Growth. The Maine Forest Service "may" but is not required to review the plan. The assessor "may" find the plan sufficient or insufficient, "in consultation" with the Maine Forest Service. This vague wording implies that the assessor may be able to decide a plan is insufficient, in spite of it being signed by a licensed forester such as myself, and perhaps deemed sufficient by the Maine Forest Service as well. **This is not acceptable.**

In sum, the Tree Growth Tax Program is an essential tool which enables owners of 10+ acres of woodland to keep their land as productive forest, and to not succumb to sale, subdivision, and/or development due to "highest and best use" property taxation. It is not a "tax break." **Vote NO on LD 1685.**

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