

Maine Legislature  
Taxation Committee  
2 State House Station  
Augusta, ME 04333

May 11, 2023

Re: LD 1685, An Act to Increase Acreage Eligibility and Change Requirements Filing Plans Under Maine Tree Growth Tax Law

Honorable Members of the Taxation Committee,

My name is Garnett Robinson. I am a Certified Maine Assessor, Real Estate Appraiser and owner of Maine Assessment & Appraisal Services, Inc., a small company that provides assessing and revaluation services through out Maine and currently serve as the assessor or assessors' agent for 23 communities and also perform two to four municipal revaluations annually. I attended the University of Maine studying both Forestry and Land Use Planning with my bachelor's degree in Land Use Planning. I am Chairman of the Dixmont Planning Board and worked during the 1990's as a photogrammetrist at J.W. Sewall as well as a Forest Ranger for the Maine Forest Service. I have appraised numerous complicated industrial, commercial and power generation facilities, have been hired as an expert witness before numerous appellate boards/courts, including the Maine State Board of Property Tax Review and I have been an instructor for Maine Revenue Services Property Tax School for many years.

Thank you for letting me address your Board as you consider this legislation. Having grown up in a family filled with loggers, one of my grandfather's owned a logging/trucking business and another grandfather who was a wood buyer for a large paper company, I have a great appreciation for the importance of our forested lands and the industries that depend on our forests for wood and fiber production. That said, there have been many changes to the program in recent years that have basically pulled the enforcement teeth that were available to assessors, both complicating the process of enforcing the law by requiring numerous letters by specific dates to remind taxpayers of their duties in the program, to reducing penalties and requiring multiple minor administrative penalties before withdrawal from the program.

My personal experience with this program, which is extensive, is that large companies and large landowners are very aware of their obligations in the program but not so with most small landowners who typically enter only for the tax savings that can be extensive and as a sidenote many more small Tree Growth applications than large landowners are on file in most towns outside of our Unorganized Territories. Many, if not most, of these landowners get their plan but never open it until getting their reminder from the Assessor's Office that there is a need for renewal and recertification. I have had many instances of landowners asking me if I have a copy of their tree growth plans, who their forester might be, etc., making it obvious that they have not followed their plans and yet most of these taxpayers will find a forester willing to cover for them under the attestation.

Assessors should have access to Forest Management Plans in their office to assure that the massive tax breaks ( i.e. Sebec Lake frontage in Bowerbank is assessed at \$1000/foot and could have an assessment close to \$200,000 for an acre, versus a 10 acre Sebec Lake Tree Growth lot listed as Softwood would have been valued at \$100/acre or \$1000.00 total in 2022) and even worse the Town reimbursements are calculated based on a county excess rate calculated by MRS minus the Tree Growth value, not the Just or real value of that lot. Another example of how far out of whack these values and reimbursements can be is in Cushing where I am the Assessors' Agent, which has several Oceanfront

Tree Growth Parcels that would each be valued in the millions of dollars and yet the town was only reimbursed a total of \$3639.12 last year (2022) for the tax losses borne by other taxpayers.

Finally, the ten-acre minimum lot size may have made sense in the 1970's when Tree Growth came about, when small skidders, tractors and even horses were used to harvest lots and the values of wood justified harvesting these parcels but that unfortunately is no longer the case. Most harvests are done with large, mechanized equipment, such as feller-bunchers with grapple skidders or forwarders or whole wood processors, which can harvest these tiny lots in a day or two at costs not making them feasible. A ten-acre lot on the St George River, Sebec or Moosehead lakes is not a working forest and in most cases are used as a way for landowners to have estate sized camp lots while avoiding paying their fair share of taxes. Even the twenty-five acre minimum forested lot size suggested in this proposed legislation shouldn't qualify for Tree Growth but is a much more reasonable minimum than the current ten-acres.

The assessing community is in near crisis mode and will lead to many problems that will be felt statewide if not dealt with, as many old-time assessors retire with few qualified individuals taking their place. Many Maine communities have struggled to fill assessor's openings with qualified candidates while Maine Revenue Services Property Tax ranks are filled with new appraisers struggling to perform their dual functions of performing the State Valuation along with maintaining the assessments in the Unorganized Territories. Simplifying tax laws and giving assessors the enforcement tools such as this legislation offers is needed. Thank you for your consideration and time.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Garnett Robinson', with a long horizontal flourish extending to the right.

Garnett Robinson,  
Maine Assessment & Appraisal Services, Inc.