



# APPLICATION FOR MAINE TREE GROWTH TAX LAW PROGRAM

36 M.R.S. §§ 571–584-A

See Property Tax Bulletin No. 19 for more information

ASSESSOR'S USE ONLY  
Recertification Date:

\_\_\_\_\_

1. Name of owner(s): \_\_\_\_\_

2. Mailing address: \_\_\_\_\_

\_\_\_\_\_ Phone: \_\_\_\_\_

3. Location of parcel (municipality and county): \_\_\_\_\_

4. Identification of parcel: \_\_\_\_\_

Tax Map

Plan

Lot

5. Forest land used for commercial forest production

Type

Number of Acres

a. Softwood ..... \_\_\_\_\_

b. Mixed wood ..... \_\_\_\_\_

c. Hardwood ..... \_\_\_\_\_

d. **TOTAL ACRES** (add lines 5a through 5c) ..... 5d. \_\_\_\_\_

6. Land unsuitable for commercial forest production

Type

Number of Acres

a. Natural water and man-made water areas ..... \_\_\_\_\_

b. Wetlands (swamp, marsh) ..... \_\_\_\_\_

c. Ledges and barrens ..... \_\_\_\_\_

d. **TOTAL ACRES** (add lines 6a through 6c) ..... 6d. \_\_\_\_\_

7. Land not used primarily for commercial forest production

Type

Number of Acres

a. Building area ..... \_\_\_\_\_

b. Fields ..... \_\_\_\_\_

c. Gravel pits ..... \_\_\_\_\_

d. Transmission line or pipeline right-of-way area ..... \_\_\_\_\_

e. Class I roads (includes culverts, ditching, gravel) ..... \_\_\_\_\_

f. Class II roads (unimproved haul road) ..... \_\_\_\_\_

g. Agricultural area (list \_\_\_\_\_) ..... \_\_\_\_\_

h. Other areas (list \_\_\_\_\_) ..... \_\_\_\_\_

i. **TOTAL ACRES** (add lines 7a through 7h) ..... 7i. \_\_\_\_\_

8. **TOTAL AREA OF PARCEL** (Add 5d, 6d and 7i) ..... 8. \_\_\_\_\_

9. Check one. A licensed forester must complete the Forester Section below.

- ☐ Initial request for classification of this parcel in the Tree Growth Tax Law program. **You must file this application on or before April 1.**
- ☐ Application for an existing classified parcel with a new forest management and harvest plan.
- ☐ Application for a new owner of an existing classified parcel adopting the previous owner's forest management and harvest plan. Date of the plan prepared for the parcel: \_\_\_\_\_.
- ☐ Recertification of the forest management and harvest plan for an existing classified parcel.
- ☐ Application submitted at the request of the assessor.

10. Are there any structures or improvements on the property? ☐ Yes ☐ No

11. Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief it is true, correct, and complete. I swear that, as owner of the property classified under the Tree Growth Tax Law, my primary use for the forest land is to grow trees to be harvested for commercial use or that the forest land is land described in 36 M.R.S. § 573(3) and that I will follow the provisions of the applicable forest management and harvest plan. I declare that all owners of the parcel agree to classification of the parcel under the Tree Growth Tax Law.

\_\_\_\_\_  
Signature of Owner/Authorized Agent\*

\_\_\_\_\_  
Date

\*Multiple owners: If all owners agree to classification of the property under Tree Growth Tax Law, the owner's authorized agent may sign this form.

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**FORESTER SECTION: This section is to be completed by the forester**

Name of licensed forester who approved/prepared the plan: \_\_\_\_\_

Forester license number: \_\_\_\_\_ Forester telephone number: \_\_\_\_\_

Date plan prepared: \_\_\_\_\_ Date plan expires: \_\_\_\_\_ Date parcel inspected: \_\_\_\_\_

**The forester's signature** is required if plan is adopted from prior owner or for recertification of the forest management and harvest plan. Check the appropriate box.

- ☐ For a plan adopted by a new owner following a land transfer, I hereby swear that the new owner is managing the forest land in accordance with the plan prepared for the previous landowner.
- ☐ For a plan being recertified, I hereby swear that I have inspected the parcel and that the owner is managing the parcel according to the forest management and harvest plan.

\_\_\_\_\_  
Signature of Licensed Forester

\_\_\_\_\_  
Date

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**ASSESSOR SECTION: This section is to be completed by the assessor** ☐ Approved ☐ Denied

\_\_\_\_\_  
Assessor's Signature

\_\_\_\_\_  
Date

## APPLICATION OF MAINE TREE GROWTH TAX LAW PROGRAM

### GENERAL INSTRUCTIONS

See 36 M.R.S. §§ 571-584-A and Property Tax Bulletin No. 19 for more information about the Maine Tree Growth Tax Law. If additional space is required to complete any line on this application, attach a separate sheet with the name or names of the land owners at the top. Specify the line to which the information applies. A land classification map showing the location of each particular area according to the land use and forest type on the parcel must be included with your completed schedule for classification of land as forest land. If you own one or more parcels of Tree Growth classified land in Maine that in the aggregate total more than 500 acres, you must annually report and pay the Commercial Forestry Excise Tax to the Property Tax Division. If you need assistance, please contact the Property Tax Division at:

Property Tax Division  
Maine Revenue Services  
P.O. Box 9106  
Augusta, Maine 04332-9106  
Telephone: (207) 624-5600  
Email: [prop.tax@maine.gov](mailto:prop.tax@maine.gov)  
[www.maine.gov/revenue/propertytax](http://www.maine.gov/revenue/propertytax)

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### SPECIFIC INSTRUCTIONS

**Lines 1 and 2.** Enter the name, address and telephone number of the owner. If there is more than one owner, enter "multiple owners" on line 1. If an authorized agent represents the owner or owners, line 1 should show "(name of agent), authorized agent for (name of owner)," and line 2 should show the address and telephone number of the authorized agent.

If the owner/s names are not included on the application/schedule, attach a separate sheet listing the name, address, telephone number and respective interest of each owner (for example, "joint tenant," or 1/10 in common and undivided).

**Line 3.** Enter the municipality or township and the county where the parcel is located. For parcels that are in more than one municipality or township, you must file a separate application with each municipality or township, attaching copies of all other applications for the parcel.

**Line 4.** Enter the location of the parcel using the description on the assessment records or the most recent tax bill. Where this description is not readily available, reference to the recorded deed (ex. Book 231, Page 16, Kennebec Registry) can be substituted.

**Line 5.** Enter the total acreage of each forest type in the parcel. "Softwood type" means forests in which pine, spruce, fir, hemlock, cedar, and larch, singularly or in combination, comprise 75% or more of the stocking. "Mixed wood type" means forests in which neither hardwoods nor softwoods comprise 75% of the stand but are a combination of both. "Hardwood type" means forests in which maple, birch, beech, oak, elm, basswood, poplar, and ash, singularly or in combination, comprise 75% or more of the stocking.

**Line 6.** Enter the total acreage, by type, of land unsuitable for commercial forest production.

**Line 7.** Enter the total acreage, by type, of land not used primarily for commercial forest production.

**Building area** means the area used for an existing building or reserved for future development. For initial applications submitted on or after August 1, 2012, additional restrictions apply for shoreland areas. See Bulletin No. 19 for shoreland structure exclusion.

**Fields** means an area that is open field area.

**Gravel Pits** means an area that is either an active or inactive gravel pit.

**Transmission line or pipeline right-of-way area** means an area that is used for transmission line or pipeline by utility supply companies such as Central Maine Power or Emera.

**Class I roads** means two-lane roads that include culverts, ditching, and gravel base. These are roads built for public driving.

**Class II roads** means roads with no ditching and where little gravel is added for possibility. Class II roads may be one- or two-lane, but not maintained as well as Class I roads.

**Agricultural area** means land used for farming of items such as blueberries, potatoes, or cranberries.

**Other areas** means an area not used primarily for commercial forest production that does not fall into one of the other categories. Examples of acreage to enter on this line include quarry or mining areas. Enter a specific description of the area.

**Line 8.** Enter the total of lines 5d, 6d, and 7i. This should equal the total acreage of the parcel covered by this application.

**Line 9.** Select the description that best describes your application for Tree Growth classification. If this is an initial application for classification for parcel, the application must be filed by April 1 for classification in the same year. If the property was transferred to you, this application must be filed within one year of the transfer.

**Line 10.** If there are any improvements on the parcel like a house or a barn, check the "Yes" box. Otherwise, check "No."

**Line 11.** The landowner must sign and date the sworn statement and attestation. **A new owner of classified land or a person owning timber rights may not harvest or authorize the harvest of forest products for commercial use until a forest management and harvest plan is filed with the assessors.**

## **FORESTER SECTION**

This section must be completed by the forester who has inspected the parcel included in this application.

If the landowner is recertifying classified land pursuant to an existing plan following a periodic compliance review, the forester must determine that the parcel is in compliance with the plan specifications following each ten-year land inspection to decide if owner has sufficiently conformed to the applicable written forest management and harvest plan. The forester should supply updates to the plan, as appropriate, to ensure the owner can carry out accepted forest management practices for at least the ten-year period following inspection.

Foresters must enter their name, license and telephone numbers, the date the forest management and harvest plan was prepared, the date the plan expires, and the date the forester inspected the parcel. The forester must check the appropriate box, sign and date the application if a plan is being adopted by a new owner or the plan is being recertified.

This schedule is to be filed on or before April 1 of the year in which classification is requested. This schedule is also to be utilized by the landowner in reporting changes in forest types and periodic refiles. Detailed instructions on completing this application are found in Property Tax Bulletin Number 19.

### MAINE TREE GROWTH TAX LAW

(Title 36, M.R.S.A., Sections 571 through 584-A)

#### SCHEDULE FOR CLASSIFICATION OF LAND AS FOREST LAND

##### PART A.

1. Name of Owner(s) \_\_\_\_\_

2. Mailing Address \_\_\_\_\_  
Number and Street Phone Number  
Post Office State Zip Code

3. Location of Parcel \_\_\_\_\_  
Township or Municipality County

4. Identification of Parcel \_\_\_\_\_  
Tax Map Plan Lot

Structures or Improvements on Parcel ☐ Yes ☐ No 1st Year of Acceptance  
(please check one)

5. A. FOREST TYPE LAND (Express figures to nearest acre)

Softwood Type \_\_\_\_\_  
Mixed Wood Type \_\_\_\_\_  
Hardwood Type \_\_\_\_\_  
Total Forest Type Land \_\_\_\_\_

B. LAND UNSUITABLE FOR COMMERCIAL FOREST PRODUCTION

Natural Water Areas (lakes, ponds, rivers, etc.) \_\_\_\_\_  
Man-Made Water Areas (reservoirs, etc.) \_\_\_\_\_  
Wetlands and Barrens (swamp, marsh, ledge, etc.) \_\_\_\_\_  
Total Land Unsuitable for Commercial Forest  
Production \_\_\_\_\_

C. LAND NOT USED PRIMARILY FOR COMMERCIAL FOREST PRODUCTION

Vacant Unforested Land \_\_\_\_\_  
Agricultural Land \_\_\_\_\_  
Gravel Pits, Quarry or Mine Areas \_\_\_\_\_  
Transmission Line or Pipeline R/W Area \_\_\_\_\_  
Roads \_\_\_\_\_  
Building Areas \_\_\_\_\_  
Forest Land (Not classified) \_\_\_\_\_  
Other Areas \_\_\_\_\_  
Total Land Not Used Primarily for Commercial  
Forest Production \_\_\_\_\_

D. TOTAL AREA OF FOREST LAND PARCEL \_\_\_\_\_



PART B. (please review Bulletin #19 for additional information on completing Part B of this application)

Landowner must check one or more of the following categories under which eligibility is being sought:

For category 1 Grandfathered: no additional information is required unless the assessor requests more detailed information from which to make his decision to grant continued classification. Category 2 certifies that a Forest Management and Harvest Plan has been prepared for the parcel. Category 3, continued compliance; Forest Management and Harvest Plan must be reviewed and the parcel recertified every 10 years.

- ☐ 1. **GRANDFATHERED UNDER FORMER QUALIFICATIONS:** This option is only available for Parcels Classified on or before September 30, 1989. I hereby declare that I am managing the parcel primarily for the growth of forest products. I understand that I must comply with category 2 by April 1, 1999.
- ☐ 2. **FOREST MANAGEMENT AND HARVEST PLAN:** For new parcels and refiles certifying to Written Forest Management and Harvest Plan. I hereby swear that I am following the provisions of the Forest Management and Harvest Plan prepared for the parcel. Name of Licensed Professional Forester: \_\_\_\_\_
- ☐ 3. **RECERTIFICATION, EVIDENCE OF COMPLIANCE:** Inspection by Licensed Professional Forester. I hereby swear that I have inspected the parcel and that the owner is following the recommendations of the Management and Harvest Plan applicable.

Name of Licensed Professional Forester \_\_\_\_\_

Licensed Professional Forester Number \_\_\_\_\_ Inspection Date \_\_\_\_\_

Signature of Licensed Professional Forester \_\_\_\_\_

NOTE: Transfer of ownership; land transferred to a new owner after September 30, 1989 requires that new owners comply with Category 2 within one year of transfer.

Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true, correct and complete.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Owner/Owners

NOTE: Landowners should pay particular attention to the provisions of 36 MRSA §581 which provides for substantial penalty upon the landowner for a change in use of forest land classified under the Tree Growth Tax Law.