



CLASSIFICATION AND VALUATION OF LAND AS OPEN SPACE LAND

(Title 36, M.R.S.A., Sections 1101-1121)

(Schedule is to be filed with assessors(s) in duplicate on or before April 1 of the year in which application is requested.
Schedule must be accompanied by a map describing the parcel.)

1. Name of Owner _____

2. Mailing Address _____

Name and Street

Phone Number

Post Office

State

Zip Code

3. Location of Open Space Land Parcel _____

Municipality or Township

County

4. Identification of Open Space Land Parcel _____

(Map and Lot, Deed Reference, or Book and Page)

Qualifying land use preservation or restriction by:

comprehensive plan, zoning, deed, easement, agreement, other _____

5. Open Space Land Parcel-Acreage and Valuation Breakdown (round figures to nearest acre)

A. OPEN SPACE LAND Acres

Total Open Space Land _____

B. OPEN SPACE WOODLAND Acres

Softwood Type _____

Mixed Wood Type _____

Hardwood Type _____

Total Open Space Woodland _____

C. OTHER LAND (House Lots*, Fields, Roads, Power Lines, etc.) *observe minimum lot size prescribed for area.

Acres

Total Other Land _____

TOTAL ACREAGE OF PARCEL _____ ACRES

This Section to be Completed by Assessor

Established Municipal Open Space Land

100% Value Per Acre Total 100% Valuation

X\$ _____ = \$ _____

100% Value Per Acre Total 100% Valuation

X\$ _____ = \$ _____

X\$ _____ = \$ _____

X\$ _____ = \$ _____

Total 100% Valuation
Open Space Woodland \$ _____

100% Value Per Acre Total 100% Valuation

X\$ _____ = \$ _____

X\$ _____ = \$ _____

X\$ _____ = \$ _____

Total 100% Valuation
of Other Land \$ _____

Total 100% Valuation
of A, B, and C \$ _____

Multiplied by Certified Municipal Assessment Ratio X _____

Assessed Valuation of Open Space Land Parcel = \$ _____

6. I hereby certify that the answers to the foregoing questions are correct to the best of my belief and that the land herein described as Open Space Land fulfills the definition of Open Space Land set forth by statute. I have received a copy of Property Tax Bulletin 18 and I am aware of the penalty provision for withdrawal or change in use.

(Date)

Owner(s)

7. I hereby certify that the valuation of classified Open Space Land has been assessed according to Section 1105 of 36, M.R.S.A

(Date)

Assessor(s)

INSTRUCTIONS FOR COMPLETING SCHEDULE FOR CLASSIFICATION OF LAND AS OPEN SPACE LAND

(Under Title 36, M.R.S.A., Sections 1101 through 1121 - The Farm and Open Space Tax Law)

GENERAL INSTRUCTIONS

FILING SCHEDULE — Owners must submit a signed schedule in duplicate on or before April 1 of the year in which classification is requested. The schedule must list the acreage of open space land classification as well as the non-open space land classification.

WHERE TO FILE — Filing is to be with the municipal assessors in the case of land located in municipalities, or with the State Tax Assessor when the land is in the Unorganized Territory.

SEPARATE SCHEDULES — A separate schedule must be filed for each separate parcel. A separate parcel is an area enclosed within a contiguous, uninterrupted boundary, whether originally acquired in one or more deeds. If a parcel is located in more than one municipality or township, a separate schedule must be filed for each municipality or township covering the portion of the parcel located in that municipality or township.

INCLUSION OF MAP — The schedule must be accompanied by a map of the parcel (sketched or drafted) indicating the areas of open space land and other areas of land as described in Section 5 of the schedule.

Lines 1 and 2 — The name, address and telephone number of the owner should appear on these lines. If there is more than one owner, enter "Multiple Owners" on line 1 and attach a separate sheet listing this information.

Line 4 — The preferable identification of land would be by the description under which the property is carried in the assessment records or on the most recent tax bill. Where this description is not readily available, reference to the recorded deed (as Book 231, Page 16, Kennebec Registry) can be substituted. Also indicate the qualifying preservation or restriction demonstrated to control the parcel use.

Line 5 — The assessor of the jurisdiction where the open space land is located must indicate the 100% valuation per acre for open space land in his jurisdiction in the space provided. These values shall not reflect use for developmental or market value purposes other than use as open space land. The valuation shall not reflect value attributable to road frontage or shore frontage.

Line 5A — Show total acreage of the open space land in the parcel covered by the schedule. The statutory definition of Open Space Land is as follows:

Open Space Land. "Open Space Land" means any area of land, including state wildlife and management areas, sanctuaries and preserves designated as such in Title 12, the preservation or restriction of the use of which would:

- A. Conserve scenic resources;
- B. Enhance public recreation opportunities;
- C. Promote game management; or
- D. Preserve wildlife.

Lines 5B and 5C - Open Space Woodland — The 100% valuation per acre for Open Space Woodland shall be the 100% valuation per acre by county by forest type established annually for the Tree Growth Tax Law. **Other land** (5C), show the total acreage of other land not used for open space land, use categories include, but are not limited to: natural water, barrens, swamps, house, camp or building sites, water storage areas, powerlines, pipelines, railroads and gravel pits.

The 100% valuation per acre for land classifications within this category must be the same 100% valuation per acre used for identical uses in non-classified parcels in the jurisdiction. The assessor must apply the jurisdictions' certified municipal assessment ratio to the total 100% valuations of Sections A, B and C to arrive at the assessed valuation of the parcel.

More information may be obtained from the Bureau of Taxation, Property Tax Division, State Office Building, Augusta, Maine 04333.

OPEN SPACE LAND APPLICATION SCHEDULE

(Title 36 MRSA Sections 1101-1121)

Please refer to Property Tax Bulletin #21 for detailed information

This schedule accompanied by a map describing the parcel must be filed with your local assessor on or before April 1 of the year in which classification is requested.

1. Name of Owner(s): _____

2. Mailing Address: _____

Number and Street

PO Box

City

State

Zip

Phone Number

3. Location of Open Space Land Parcel: _____

Municipality or Township

County

4. Identification of Open Space Land Parcel: _____

Map and Lot

Deed Reference/Book and Page

5. Indicate applicable land preservation or use restrictions providing public benefit:

☐ **CONSERVING SCENIC RESOURCES**

☐ **PROMOTING GAME MANAGEMENT**

☐ **ENHANCING PUBLIC RECREATION**

☐ **PRESERVING WILDLIFE/HABITAT**

List the factors, as appropriate, to demonstrate this parcel meets the public benefit test:

ACRES

6. OPEN SPACE LAND PARCEL - ACREAGE

A. TOTAL AREA OF PARCEL

Is the land to be classified; ☐ the entire parcel, or ☐ only a portion of the parcel

B. LAND NOT CLASSIFIED AS OPEN SPACE

1. IMPROVED SITE/BUILDING LOT(s) YES ☐ NO ☐ (_____)

Areas occupied by structures and other substantial improvements, which are inconsistent with the preservation of land as Open Space are not eligible for classification as Open Space. In general, you must exclude an area at least equal to the minimum lot size, frontage and set-back specified by applicable zoning regulations for each improvement site.

2. OTHER LAND (_____)

Exclude from classification as open space land used for roads, powerlines and undeveloped land you do not wish to enroll as open space

3. LAND ENROLLED (_____)

In Farmland or Tree Growth Programs

C. LAND TO BE CLASSIFIED AS OPEN SPACE (line 6A less lines under 6B)

7. Land Use Restriction Categories that apply to Open Space Land:

| <u>Restriction Category</u> | <u>Check all that Apply</u> | <u>Acres by Category</u> | <u>Check if Public Access is Allowed</u> |
|-----------------------------|-----------------------------|--------------------------|--|
| A. Ordinary Open Space | <input type="checkbox"/> | _____ | [] |
| B. Permanently protected* | <input type="checkbox"/> | _____ | [] |
| C. Forever wild* | <input type="checkbox"/> | _____ | [] |
| D. Public Access Allowed | <input type="checkbox"/> | _____ | [] |

*Proof of use restriction or preservation easement is required

8. I hereby certify that the answers to the foregoing questions are correct to the best of my belief and that the land herein described as **Open Space land** fulfills the definition of open space land set forth by statute. I have read Property Tax Bulletin No 18 and I am aware of the penalty provision for withdrawal or change in use.

Owner(s)_____ Date_____

9. I hereby certify that the valuation of classified **Open Space land** has been assessed according to Section 1106-A of 36 MRSA as of April 1, 20_____.

Assessor_____ Date_____

GENERAL INSTRUCTIONS

FILING SCHEDULE – Owners must submit a signed schedule on or before April 1 of the year in which classification is requested. The schedule must list the acreage of Open Space land classification as well as the non-Open Space land classification. Owner must exclude from classification as Open Space land any non-conforming use area(s) equal to the minimum lot size, setback and frontage requirements applicable to the location.

WHERE TO FILE – Filing is to be with the municipal assessors in the case of land located in municipalities, or with the State Tax Assessor when the land is in the Unorganized Territory.

SEPARATE SCHEDULES – A separate schedule must be filed for each separate parcel. A separate parcel is an area enclosed within a contiguous, uninterrupted boundary, whether originally acquired in one or more deeds. If a parcel is located in more than one municipality or township, a separate schedule must be filed for each municipality or township covering the portion of the parcel located in that municipality or township.

INCLUSION OF MAP – The schedule must be accompanied by a map of the parcel (sketched or drafted). Map must show the entire parcel including classified Open Space land and all other land not classified. Also, indicate any adjacent areas which may help qualify your land.

LINES 1 & 2 – The name, address and telephone number of the owner should appear on these lines. If there is more than one owner, enter "Multiple Owners" on line 1 and attach a separate sheet listing this information.

LINE 3 – Indicate the municipality or township as well as the county in which the Open Space Land Parcel is located.

LINE 4 – The preferable identification of land would be the description under which the property is carried in the assessment records or on the most recent tax bill. Where this description is not readily available, reference to the recorded deed (as Book 231, Page 16, Kennebec Registry) can be submitted.

LINE 5 – The statutory definition of Open Space is as follows: "Open Space land" means any area of land, including state wildlife and management areas, sanctuaries and preserves designated in Title 12, the preservation or restriction of the use of which provides a public benefit in any of the following areas: Conserving scenic resources; Enhancing public recreation opportunities; Promoting game management; or Preserving wildlife or wildlife habitat. Check box or boxes representing public benefit applicable to this parcel. List all factors which support your public benefit claim. NOTE: See Bulletin No. 18, page 4 for factors to be considered to determine qualification. Additional information may be attached.

LINE 6A – Indicate the Total Area of Parcel and indicate if all, or only a portion, of the land in the parcel is to be classified as Open Space.

LINE 6B 1 – Check if any area is used for a camp or house lot, is substantially developed or reserved for development. Indicate total acreage used for non-Open Space improvements.

LINE 6B 2 – Other land; show any acreage within this parcel not classified as Open Space land. Categories include, but are not limited to, improved areas such as: roads, powerlines, pipelines, railroads, and any areas you do not wish to classify as Open Space.

LINE 6B 3 – Show any acreage within this parcel enrolled in Farmland or Tree Growth tax programs.

LINE 6C – Show total acreage of Open Space land to be classified.

LINE 7 – Check all Land Use Restriction Categories applicable to the Open Space classified land. Show the area for each applicable category.

LINE 8 – Complete the date and owner signature lines then file the form and other required material with your local assessing office.