

TREE GROWTH APPLICATION SCHEDULE

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

Refer to Property Tax Bulletin #19 for detailed information

PART A

1. Check one:

- A. First year of classification for parcel - *must be filed on or before April 1*
- B. New tree growth plan and application for parcel already classified
- C. Adopted previous owner's forest management plan
- D. Recertification of forest management plan
- E. Assessor requested new schedule.

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

PART B

1. Name of Owner(s): _____

2. Mailing Address: _____
Number and Street PO Box

_____ City State Zip Code Phone Number

3. Location of Parcel: _____
Township or Municipality County

4. Identification of Parcel(s): _____
Tax Map Plan Lot

5. A. FOREST TYPE LANDS USED FOR COMMERCIAL FOREST PRODUCTION

<u>Type</u>	<u>Number of Acres</u>
1. Softwood	1. _____
2. Mixed Wood	2. _____
3. Hardwood	3. _____
TOTAL ACRES:	4. _____

B. LAND UNSUITABLE FOR COMMERCIAL FOREST PRODUCTION

<u>Type</u>	<u>Number of Acres</u>
1. Natural Water and/or Man-made Water Areas	1. _____
2. Wetlands (swamp, marsh)	2. _____
3. Ledges and Barrens	3. _____
TOTAL ACRES:	4. _____

C. LAND NOT USED PRIMARILY FOR COMMERCIAL FOREST PRODUCTION

<u>Type</u>	<u>Number of Acres</u>
1. Building areas	1. _____
2. Fields	2. _____
3. Gravel Pits	3. _____
4. Transmission Line or Pipeline R/W area	4. _____
5. Roads, Class 1 (includes culverts, ditching, gravel)	5. _____
6. Roads, Class 2 (unimproved haul road)	6. _____
7. Agricultural area (list _____)	7. _____
8. Other areas (list _____)	8. _____
TOTAL ACRES:	9. _____

D. TOTAL AREA OF PARCEL (A4 + B4 + C9) _____

PART C

FOREST MANAGEMENT AND HARVEST PLAN REQUIREMENT

1. Check one:

A. FIRST YEAR OF CLASSIFICATION OF PARCEL. I hereby swear that I will follow the provisions of the forest management and harvest plan prepared for the parcel.

B. TRANSFER OF CLASSIFIED PARCEL TO NEW OWNER. I hereby swear that
 1. A new forest management and harvest plan has been prepared; or
 2. I will follow the provisions of the forest management and harvest plan prepared for the parcel by the previous owner on (date) _____.

LICENSED FORESTER MUST COMPLETE PART D(2).

C. EVIDENCE OF COMPLIANCE FOR 10 YEAR RECERTIFICATION. I hereby swear that I have followed the provisions of the prior forest management and harvest plan and
 1. I will continue to follow the plan for the next ten years; or
 2. I have prepared a new plan.

LICENSED FORESTER MUST COMPLETE PART D(2).

2. 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.A. § 573(3)(A), (B), (C) or (E). 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.

PART D

1. 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: _____

2. Forester's signature is required if plan is adopted from prior owner or for recertification of the forest management and harvest plan (Part C, Box B or C). Check the appropriate box.
 1. 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.
 2. 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

PART E

Approved Denied _____ Date _____
Assessor's Signature

TREE GROWTH APPLICATION SCHEDULE INSTRUCTIONS

General Instructions

1. Please review Maine Property Tax Bulletin 19 for recent changes to the Tree Growth Tax Law.
2. If additional space is required to complete any line or lines on the schedule, please attach a separate sheet with the name or names of the land owners at the top. Specify the line to which the information applies.
3. 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.
4. If you own one or more parcels of Tree Growth classified land in the State of Maine that in the aggregate total more than 500 acres, you must annually report and pay the Commercial Forestry Excise Tax to the State of Maine, Property Tax Division.
5. If you need assistance, please contact the Maine Revenue Services Property Tax Division at:

Maine Revenue Services
Property Tax Division
P.O. Box 9106
Augusta, Maine 04332-9106
Tel: (207) 624-5600

The Department of Administrative and Financial Services does not discriminate on the basis of disability in admission to, access to, or operation of its programs, services or activities. This material can be made available in alternate formats by contacting the Department's ADA Coordinator at (207) 624-8288(voice) or V/TTY: 7-1-1.

Specific Instructions

PART A

Line 1. Select the description that best describes your application for Tree Growth classification:

- A. First year of classification for parcel.
 1. Application must be filed on or before April 1.
- B. New application for parcel already classified.
- C. Adopted previous owner's forest management and harvest plan.
 1. Application must be filed within one year of transfer
- D. Recertification of forest management and harvest plan.
- E. Requested by assessor pursuant to 36 M.R.S.A. §579.

Line 2. Indicate whether there are any structures or improvements on the property.

PART B

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. Parcels that are in different municipalities or townships must have a separate application filed in the each municipality or township. When the parcel is located in more than one municipality or township, the application to each municipality or township must be accompanied by a copy of the application(s) to the other municipalities or townships.

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 5A. Enter the total acreage of each forest type in the parcel covered by the schedule. The statutory definition of the forest types is as follows:

1. "Softwood type" means forests in which pine, spruce, fir, hemlock, cedar and larch, singularly or in combination, comprise 75% or more of the stocking.
2. "Mixed wood type" means forests in which neither hardwoods nor softwoods comprise 75% of the stand but are a combination of both.
3. "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 5B. Enter the total acreage of land unsuitable for commercial forest production in the following categories:

1. Natural Water and/or Man-made Water Areas
2. Wetlands (swamp, marsh)
3. Ledges and barrens

Line 5C. Enter the total acreage of land not used primarily for commercial forest production in the following categories:

1. Building Area – means the area utilized for an existing building or reserved for future development. For first year applicants, see sections 2(G) and 5(H) of Bulletin 19 for Shoreland structure classification.
2. Fields – means an area that is open field area.
3. Gravel Pits – means an area that is either an active or inactive gravel pit.
4. Transmission Line or Pipeline R/W area – means an area that is used for transmission/pipe line such as CMP, Bangor Hydro, etc.
5. Roads, Class I – means roads that include culverts, ditching and gravel base, 2 lane road.
6. Roads, Class II – means roads where little gravel added for passibility, no ditching, may be 2 lane road.
7. Agricultural area – such as blueberries, potatoes, cranberries, etc.
8. Other areas – means an area that does not fall into the above 7 categories, such as quarry or mining areas. Specific description of area needed.

Line 5D. Enter the total acreage of the parcel covered by the schedule. This should equal the total of lines 5A, 5B, and 5C.

PART C

TO be completed by LANDOWNER

Line 1. This part shall constitute an affidavit when properly completed. Landowners must check the box for the category under which they are seeking classification.

- A. **First year classification of the Forest Management and Harvest Plan.** The landowner is seeking initial certification of a parcel not previously classified as Tree Growth forest land. Landowner swears that they will follow the provisions of the forest management and harvest plan prepared for the parcel
- B. **Transfer of land classified by former owner.** A new landowner acquiring a classified parcel from a former owner when the new owner intends to prepare a new forest management and harvest plan or continue to classify the land under the previous owner's forest management and harvest plan. This category is limited to the period remaining under previous owners' plan from preparation date of the plan until land is due for its ten-year review for compliance. Landowner swears that they will follow the provisions of the forest management and harvest plan prepared for the previous owner. Enter date previous plan was prepared.
- C. **Evidence of compliance for recertification.** The landowner is re-certifying classified land pursuant to an existing plan following a periodic compliance review. Forester must determine that parcel is in compliance with plan specifications following each ten-year land inspection to decide if owner has sufficiently conformed to the applicable written forest management and harvest plan. Forester should supply updates to plan, as appropriate, to ensure owner can carry out accepted forest management practices for at least the ten-year period following inspection. Owner swears that they have followed and will continue to follow the provisions of the forest management and harvest plan prepared for the parcel.

Line 2. The Landowner must sign the sworn statement and attestation and enter the date. **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 statement under 1 or 2 is filed with the assessor(s).**

PART D

Line 1. To be completed by the FORESTER. Foresters must enter their name, license number, telephone number, date the parcel was inspected, the date the plan was prepared and the date the plan expires.

Line 2. The forester must sign and date this section if a plan is adopted from a prior owner or for the recertification of the forest management and harvest plan. (If a box in Part C, paragraphs C or D, was checked.)

PART E

To be completed by the ASSESSOR.

(Published under Appropriation No. 1037.1)
Issued September 2012