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An Act To Notify a Lienholder before Property Is Withdrawn from Assessment under the Maine Tree Growth Tax Law

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §581, sub-§1, as repealed and replaced by PL 2007, c. 627, §16, is amended to read:

1. Assessor determination; owner request. If the assessor determines that land subject to this subchapter no longer meets the requirements of this subchapter, the assessor must withdraw the land from taxation under this subchapter. Before withdrawing a parcel from taxation under this subchapter, if the sole reason the land does not meet the requirements of this subchapter is that the owner failed to file the sworn statement required under section 574-B, the assessor shall provide the owner and any lienholder on that land with written notice by regular mail of the deadline to file the sworn statement and permit the owner at least 60 days to respond to that notice. If the owner fails to respond within 60 days, a lienholder on that land may file the sworn statement required under section 574-B no later than 30 days after the expiration of the 60 days. Any expenses of providing written notice to the lienholder may be charged by the assessor to the owner. An owner of land subject to taxation under this subchapter may at any time request withdrawal of that land from taxation under this subchapter by certifying in writing to the assessor that the land is no longer to be classified under this subchapter.

SUMMARY

Current law requires the owner of property subject to an abatement under the Maine Tree Growth Tax Law to file a sworn statement attesting to the completion of a forest management and harvest plan for the property. If the owner fails to file the statement, the municipal assessor or State Tax Assessor is required to provide notice to the owner of the requirement to file the statement.

This bill requires the assessor to also provide notice to any lienholder on the land and allows the lienholder to file the statement if the owner does not.