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Public Law
124th Legislature
Second Regular Session

Chapter 577
H.P. 1163 - L.D. 1635

**An Act To Avoid Unnecessary Removal of Land
from the Maine Tree Growth Tax Law Program**

Mandate preamble. This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, 2/3 of all of the members elected to each House have determined it necessary to enact this measure.

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Sec. 1. 36 MRSA §581, sub-§1, as repealed and replaced by PL 2007, c. 627, §16, is amended to read: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 574B, the assessor shall provide the owner 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.~~ 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.

Sec. 2. 36 MRSA §581, sub-§1-A is enacted to read:

1-A. Notice of compliance. No earlier than 185 days prior to a deadline established by section 574B, if the landowner has not yet complied with the requirements of that section, the assessor must provide the landowner with written notice informing the landowner that failure to comply will result in the withdrawal of the property from taxation under this subchapter. The notice, at a minimum, must inform the landowner of the statutory requirements that need to be met and the date of the deadline for compliance and that the consequences of withdrawal could include the assessment of substantial financial penalties against the owner. If the notice is issued less than 120 days before the deadline, the owner has 120 days from the date of the notice to provide the assessor with the documentation to achieve compliance with section 574B, and the notice must specify the date by which the owner must comply.

At the expiration of the deadline for compliance with section 574B or 120 days from the date of the notice, whichever is later, if the landowner has failed to meet the requirements of section 574B, the assessor must withdraw the parcel from taxation under this subchapter and impose a withdrawal penalty under subsection 3.

This subsection does not limit the assessor from issuing other notices or compliance reminders to property owners at any time in addition to the notice required by this subsection.

Sec. 3. Relief from withdrawal and penalty. The State Tax Assessor shall waive penalties assessed and refund penalties paid with regard to any parcel of land in the unorganized territory that was withdrawn from taxation under the Maine Tree Growth Tax Law between September 20, 2007 and July 1, 2010 and return that land to classification under the Maine Tree Growth Tax Law if the landowner demonstrates the parcel is in compliance with all requirements of the Maine Revised Statutes, Title 36, section 574B before April 1, 2011.

Effective July 12, 2010