

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 APPLICATION**

(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 1<sup>st</sup> Year of Classification \_\_\_\_\_

(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 \_\_\_\_\_

Blueberry Land \_\_\_\_\_

Other Agricultural Land \_\_\_\_\_

Borrow Pits (gravel, quarry or mining area) \_\_\_\_\_

Transmission Line or Pipeline R/W Area \_\_\_\_\_

Roads, Class 1 (Two-lane all season road) \_\_\_\_\_

Roads, Class 2 (Single-lane seasonal road) \_\_\_\_\_

Building Areas \_\_\_\_\_

Forest Land (Not classified) \_\_\_\_\_

Other Areas \_\_\_\_\_

Total Land Not Used Primarily for Commercial Forest Production \_\_\_\_\_

D. TOTAL AREA OF 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; Transfer of Classified Land: insert the date of land transfer, usually no additional information is required unless the assessor requests more detailed information from which to make the decision to grant continued classification. Category 2 owner 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; TRANSFER OF LAND CLASSIFIED BY FORMER OWNER:**  
New owner hereby declares the date that this land was transferred to me was: \_\_\_\_\_  
*New owners have one-year from applicable transfer date to comply with category 2. Failure to certify under category 2 by the applicable date will disqualify land from classification under Tree Growth and the landowner must pay a substantial penalty for withdrawal (36 MRSA § 581).*

[ ] 2. **FOREST MANAGEMENT AND HARVEST PLAN:** For new parcels and transfers 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 \_\_\_\_\_  
(NOTE: *Name of Forester REQUIRED; Signature of Forester NOT REQUIRED*)

Licensed Professional Forester Number \_\_\_\_\_ (Required)

[ ] 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 Forest Management and Harvest Plan applicable.

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

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

Signature of Licensed Professional Forester \_\_\_\_\_  
(Forester's *Signature* REQUIRED under this Category)

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.

Approved  Denied \_\_\_\_\_ Date \_\_\_\_\_