



Tree Growth Tax Law Plan Review

A Guide for Municipal Assessors

Maine Forest Service, Department of Agriculture, Conservation and Forestry
22 State House Station, Augusta, ME 04333

"It is declared to be the public policy of this State that the public interest would be best served by encouraging forest landowners to retain and improve their holdings of forest lands upon the tax rolls of the State and to promote better forest management by appropriate tax measures in order to protect this unique economic and recreational resource." 36 M.R.S. §572. Current use taxation of forest land may be the most important action state government can take to support the many public values derived from maintaining productive, well-managed forest land, including clean air and water, wildlife habitat, and recreational opportunities. This guide is intended to assist municipal assessors seeking Maine Forest Service assistance in reviewing Tree Growth Tax Law Forest Management and Harvest Plans.

Tree Growth Tax Law Plan Review

Before contacting the Maine Forest Service (MFS) for Tree Growth Tax Law (TGTL) plan review, municipal assessors should answer the following questions.

1. Is the land "forest land" as defined in 36 M.R.S. §573?
2. Is the forest land 10 acres or larger?
3. Does the landowner have a forest management and harvest plan prepared by a Maine Licensed Forester (LF) or prepared by the landowner and reviewed and certified by a LF as consistent with TGTL and with sound silvicultural practices?
4. Does the plan include all required elements as follows?
 - Is it written and can a copy be produced for review if needed?
 - Does it outline activities to regenerate and harvest forest products that have commercial value as defined in 36 M.R.S. §573?
 - Does it include the location of water bodies and wildlife habitat identified by the Department of Inland Fisheries and Wildlife or a statement that none exists?
 - Does it include a timber type map?
 - Does it include a statement that the parcel is used primarily for the growth of trees to be harvested for commercial use?
5. Is the plan current (no more than 10 years old)? If the plan is more than 10 years old, has it been updated, and is there evidence of compliance with the plan (a statement from a LF that the landowner is managing the parcel according to the plan)?

6. Does the plan include any optional elements?

- Schedules and recommendations for timber stand improvement?
- Harvest plans or reports?

If the answers to questions 1 through 5 are yes, you can be confident that the minimum standards have been met. Question 6 is optional, but a yes indicates that the plan exceeds minimum standards.

Maine law authorizes assessors to require landowners to answer any questions that the assessor may have regarding land enrolled in TGTL. MFS recommends that assessors attempt to clarify answers to questions prior to contacting MFS.

If the answers to any of questions 1 through 5 are no, or if you are unable to answer the question, please contact MFS for assistance.

Please note that Maine law designates a landowner's forest management and harvest plan as confidential. Therefore, municipal assessors may "see or possess a copy of a plan for a reasonable amount of time to verify that the plan exists or to facilitate an evaluation as to whether the plan is appropriate and is being followed.

Upon completion of the review, the plan must be returned to the owner or an agent of the owner" (or deleted if an electronic copy was provided).

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