



# 125th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2011

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Legislative Document

No. 191

H.P. 168

House of Representatives, January 27, 2011

### An Act To Define Lienholder Rights under the Maine Tree Growth Tax Law

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST  
Clerk

Presented by Representative CUSHING of Hampden.  
Cosponsored by Senator SCHNEIDER of Penobscot and  
Representatives: BLACK of Wilton, CURTIS of Madison, FLOOD of Winthrop, GIFFORD of  
Lincoln, KNIGHT of Livermore Falls, TIMBERLAKE of Turner, Senator: TRAHAN of  
Lincoln.

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

2 **Sec. 1. 36 MRSA §581, sub-§1-A**, as enacted by PL 2009, c. 577, §2, is amended  
3 to read:

4 **1-A. Notice of compliance.** No earlier than 185 days prior to a deadline established  
5 by section 574-B, if the landowner has not yet complied with the requirements of that  
6 section, the assessor must provide the landowner and any lienholder that has requested  
7 the municipality to provide notice with written notice informing the landowner or  
8 lienholder that failure to comply will result in the withdrawal of the property from  
9 taxation under this subchapter. The notice, at a minimum, must inform the landowner or  
10 lienholder of the statutory requirements that need to be met and the date of the deadline  
11 for compliance and that the consequences of withdrawal could include the assessment of  
12 substantial financial penalties against the owner. If the notice is issued less than 120 days  
13 before the deadline, the owner or the lienholder has 120 days from the date of the notice  
14 to provide the assessor with the documentation to achieve compliance with section  
15 574-B, and the notice must specify the date by which the owner or the lienholder must  
16 comply. The expense of providing notice to a lienholder may be charged to the  
17 lienholder.

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

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

25 **SUMMARY**

26 This bill requires a tax assessor to notify a lienholder that requests notification for  
27 land classified under the Maine Tree Growth Tax Law at the same time the landowner is  
28 notified of the need to provide information about a forest management and harvest plan.