

§2724. Definitions

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 1985, c. 514, §2 (NEW).]

1. Adjusted acres. "Adjusted acres" means the total number of acres of commercial forest land owned by a person throughout the State reduced by 500 acres. Cotenants of property, whether joint tenants or tenants in common, shall be treated as one person and shall collectively be entitled to only one 500-acre reduction.

[PL 1985, c. 514, §2 (NEW).]

2. Commercial forest land. "Commercial forest land" means land that is classified or that is eligible for classification as forest land pursuant to the Maine Tree Growth Tax Law, chapter 105, subchapter 2-A, except that "commercial forest land" does not include land described in section 573, subsection 3, paragraph B or C when all commercial harvesting of forest products is prohibited. In determining whether land not classified under the Maine Tree Growth Tax Law is eligible for classification under that law, all facts and circumstances must be considered, including whether the landowner is engaged in the forest products business and the land is being used in that business or there is a forest management plan for commercial use of the land or a particular parcel of land has been harvested for commercial purposes within the preceding 5 years. "Commercial forest land" does not include tribal land.

[PL 2021, c. 681, Pt. F, §1 (AMD).]

SECTION HISTORY

PL 1985, c. 514, §2 (NEW). PL 1987, c. 497, §43 (AMD). PL 1993, c. 452, §15 (AMD). PL 2021, c. 681, Pt. F, §1 (AMD).

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