



Understanding Maine's Tree Growth Tax Law

A User Guide for Maine's Forest Landowners

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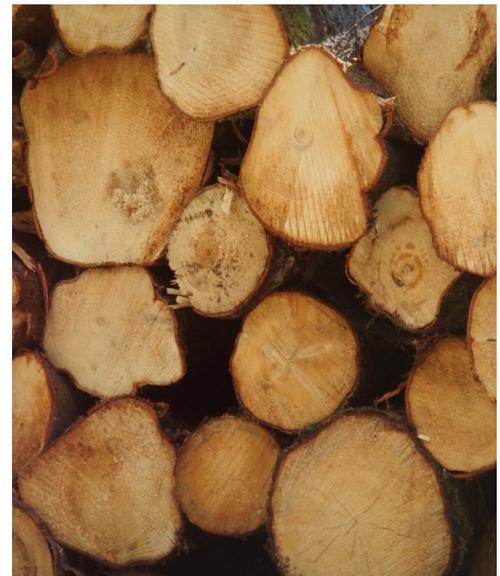
Introduction

Maine is the most forested state in the United States. Close to 17.6 million acres of forest makeup 89% of Maine’s total land area. Most of Maine’s woodlands are privately owned, and much of that land is managed as productive working forest ranging from small family-owned parcels to commercial forest ownerships of hundreds of thousands of acres.

Forestland that is managed for the harvest of forest products supports a diverse forest products industry, which directly contributes close to \$8.5 billion annually to Maine’s economy. Those same woodlands also support recreation, scenic beauty, and tourism while protecting wildlife habitats as well as Maine’s many streams, rivers, and lakes.

The **Maine Tree Growth Tax Law** was enacted by the Maine State Legislature in 1972 to help woodland owners maintain their land as productive forest while supporting the forest industry and communities across the state. Under the Tree Growth Property Tax Program (Tree Growth), enrolled woodland is taxed based on its ability to grow trees for commercial forest products rather than its development value. Tree Growth is one of four “current use” property tax programs established in statute and as the Maine Constitution allows, where land is assessed based on the current land use instead of other potential uses.

For the full statute, see Maine Revised Statutes, Title 36 M.R.S. §§ 571 - 584-A.



Purpose of this Guide

The Tree Growth Tax Property Program was created to support management done by woodland owners but is often misunderstood. This guide is intended to provide information about Tree Growth, including:

- Benefits of woodland stewardship and management
- Basic information about eligibility and enrollment
- Requirements for ongoing compliance and penalties for non-compliance

Introduction to Forest Stewardship

Families, individuals, businesses, and other entities own land for many reasons, and the management of these properties looks different depending on the owner's goals. Since trees and forests live for decades or centuries, identifying long-term goals and creating management plans to help reach those goals is an important step that requires planning.

Many woodland owners utilize licensed foresters to assist in this planning process. These professional foresters help woodland owners determine their property's forest types and conditions, identifying opportunities to protect or enhance values important to the owner. A licensed forester will also prepare a forest management plan, a helpful tool that defines long-term goals and outlines management activities for a property. Management activities could include vegetation management, removal of invasive species, improving recreation access, harvesting operations, and more.

If timber harvesting is part of the management strategy, forest management plans will have special considerations for how, when, and where harvesting operations will occur. The licensed forester can be involved in the harvesting operations to ensure the owner's goals are met.

Planning and management that account for current and future goals help woodland owners create a family legacy that benefits future generations.

Benefits of the Tree Growth Property Tax Program

Most landowners who enroll in Tree Growth benefit from a reduced assessed value of the enrolled land, resulting in property tax savings. Those savings help woodland owners with ongoing ownership and woodland management costs, enabling them to afford to own the land in the long term.

Land enrolled in Tree Growth is assessed based on its use as a forest and its ability to grow trees – not its potential value for development. The assessed value of woodland is determined annually by the state and is based on county-specific criteria. Valuations are set for hardwood, mixedwood, and softwood forest types based on trees' value and growth potential.

In most situations, the potential development value of land is higher than the Tree Growth value, and property tax savings can be substantial, especially where real estate values are high. The tradeoff for reduced property taxes is that landowners must comply with Tree Growth program requirements. These benefits and requirements are permanent unless the land is withdrawn or transferred to another current use program (see below).

Requirements of the Tree Growth Program

Enrolling in Tree Growth to lower property taxes may benefit some landowners, but it might not be suitable for others. To participate, a landowner must be willing to:

- Enroll at least 10 acres of contiguous forest.
- Keep the enrolled woodland permanently undeveloped and growing trees.
- Commit to growing and harvesting “commercial forest products” periodically from their enrolled woodland.
- Hire a private Maine Licensed Forester to develop and sign off on a Forest Management and Harvest Plan for their woodland.
- Follow the Forest Management Plan, implement recommended activities, and keep the plan up to date.
- Pay a substantial penalty to withdraw some or all of their land if they change their mind, change the primary use of the land, or fail to meet Tree Growth requirements.

If a landowner “checks” these boxes, then enrolling land in Tree Growth may be appropriate. Harvesting commercial forest products must be the primary use of the land, though it does not preclude consideration of other values such as personal enjoyment, recreation, or maintaining wildlife habitat.

If a landowner is not comfortable with the above requirements, they should not enroll their land in Tree Growth. However, they can still steward their woodlands and manage for multiple goals based on their individual objectives. They can also research whether other current use programs such as Open Space or Farmland are more applicable to them.

If a new landowner has bought or inherited land already enrolled in Tree Growth, they are also required to continue to meet these requirements. If they decide not to continue to meet these obligations, they must pay the withdrawal penalty unless they are eligible to transfer the land to another current-use property tax program.

Tree Growth Tax Law: Penalties for Withdrawal

Enrollment in Tree Growth involves long term commitments that landowners must understand, especially since they benefit considerably from reduced property taxes. Removing property from Tree Growth results in financial penalties to discourage short-term land use decisions and ensure the overall benefits and integrity of the program. Financial penalties are issued by the municipal assessor when an enrolled property is either removed from the Tree Growth Tax Law program voluntarily by the landowner, or by the assessor due to non-compliance with program requirements.

In many cases, penalties are substantial. The penalties are calculated based on the difference between the valuation of the land under normal, “just value” taxation and its value under Tree Growth. Penalties are therefore highest for the most valuable parcels, such as waterfront or road frontage, but in many situations can range from hundreds to thousands of dollars per acre. A common misunderstanding is that penalties are simply “back taxes” – which is not the case.

More information on penalties and other topics can be found in Bulletin 19, published by Maine Revenue Service’s Property Tax Division.



Access Bulletin 19 here

How the Tree Growth Property Tax Program Works

The Tree Growth program is administered by the local Tax Assessor for the municipality where a parcel is located. For unorganized territories in Maine, a state Tax Assessor for the Maine Revenue Services Property Tax Division administers the program. Tax Assessors have the responsibility and authority to determine whether a parcel is eligible and whether an enrolled property meets the requirements and standards of the program. Assessors are also responsible for maintaining records of the enrollment documents and the status of each enrolled property.

The following sections identify key steps and elements of the Tree Growth program.

Enrolling in the Tree Growth Tax Law Program

If a landowner decides to commit to the requirements of the Tree Growth Tax Law program, there are a few steps to enrollment. All materials must be submitted to the local Assessor by April 1st of the property tax year in which the owner is enrolling.

1. A landowner must develop, with the assistance of a Maine Licensed Forester, a written Forest Management and Harvest Plan for their property that meets the statutory standards of the program. If a woodland owner already has an eligible plan that is still current, it may qualify them to enroll. (See Appendix A for a Review Checklist of required Forest Management and Harvest Plan information.)
2. A landowner must submit a completed Application for the Tree Growth Tax Program to the Local Tax Assessor. The form identifies how many wooded acres are being enrolled and what other land uses (such as residences or agricultural lands) occur on the property. The application also serves as an attestation by the landowner that the primary use of the enrolled woodland will be to grow and harvest commercial forest products. Finally, the application provides evidence of compliance with the Forest Management and Harvest Plan, including a sworn statement by the landowner's forester.
3. Along with the application, a landowner must also provide the assessor with an up-to-date land classification map for the parcel they are enrolling in.

The forester typically develops this map as part of the Forest Management and Harvest Plan. It must identify forest stand types for the enrolled woodland, as well as all waterbodies and state-identified wildlife habitats and lands not enrolled. *Note: in most cases, a landowner is not required to provide the Forest Management and Harvest Plan itself when enrolling.*

Don't Know Where to Start?

Contact your Maine Forest Service District Forester for a free property walk! District Foresters are experts in Maine's forests and forest programs. They will walk your property with you and discuss your options free of charge. You can find your district forester at the link below.

Find your District Forester and reach out here



What is a Forest Management & Harvest Plan

A forest management plan, broadly, is a written document that outlines a landowner's goals for the property, describes the woodlands, and outlines management activities that meet the landowner's goals given current and expected future forest conditions. Licensed Maine foresters typically write Forest Management and Harvest Plans, which can vary considerably based on the forest conditions and desired outcomes. A Forest Management and Harvest Plan is specifically required under the Tree Growth Program.

Forest management plans include:

- A landowner's goals for their property. These goals can be both short-term and long-term. Landowners' goals may include timber production, wildlife habitat, an aesthetically pleasing woodlot, and regularly used walking trails. Plans for woodlands enrolled in Tree Growth must identify the primary goal of growing and harvesting commercial forest products.
- An assessment and description of current forest conditions, including a forest/timber type map and an inventory of resources, such as water, soil, and wildlife habitat. A landowner may ask their forester to include additional background information such as history, recreational or other resources, or other circumstances that affect its management.
- A schedule of activities recommended by the forester to achieve the forest management goals. For Tree Growth properties, these will include timber harvesting, timber stand improvement, and regeneration activities.

Forest management plans are private, confidential documents. However, an assessor is responsible for assuring the eligibility of each property and is authorized by statute to require that a landowner provide additional information, including a copy of the landowner's Forest Management and Harvest Plan. The assessor may not keep a copy of the Plan indefinitely and must keep the plan confidential. Tree Growth Plans are exempt from the Freedom of Information Act.

Forest Management Plan: First Step

Your Maine Forest Service district forester can assist you in finding a Licensed Forester who meets your needs. Cost share incentives are available through the WoodsWise program to help with obtaining a forest management plan. Maine Forest Service maintains a list of stewardship foresters qualified to write such plans that can be used for Tree Growth Tax Law applications.



What is a Licensed Forester

A Licensed Forester is someone with the combination of education and experience required to plan and implement forest management activities that meet a defined set of objectives. While writing forest management plans is a primary task, most foresters also offer other services to assist landowners in achieving their goals, such as overseeing timber harvesting or other vegetation management activities and navigating different assistance or incentive programs. In Maine, foresters must be licensed by the state to provide these services. Most Licensed Foresters work as independent consultants for private woodland owners, large land management companies, timber harvest contractors, or forest product mills. Licensed Foresters typically do not provide logging/harvest services unless it is a service their company provides.

Licensed Foresters have an essential role in the Tree Growth program. They must understand the qualifications that a landowner and their woodlands must meet to be eligible and to comply with ongoing regulations. Foresters who assist landowners with their Tree Growth properties must also adhere to a set of professional ethics. Foresters have an obligation to explain Tree Growth to their clients before (and after) enrollment, as well as the consequences of any management activities they might recommend.

Commercial Forest Products

For a property to be in the Tree Growth program, property owners must attest that the primary use of the land is to grow and harvest forest products that have commercial value.

By statute, “forest products that have commercial value,” means logs, pulpwood, veneer, bolt wood, wood chips, stud wood, poles, pilings, biomass, fuel wood, Christmas trees, maple syrup, nursery products used for ornamental purposes, wreaths, bough material, or cones or other seed products.

Items produced solely for personal use, such as a homeowner’s own firewood, are permitted under Tree Growth but do not qualify as having commercial value.



Recertification & Ongoing Compliance

Properties enrolled in the Tree Growth Tax Law program must be managed according to their Forest Management and Harvest Plan to remain in compliance. Landowners can update and change their forest management plan at any time, so long as changes are documented and verified by a Maine Licensed Forester.

Woodland owners of all properties enrolled in Tree Growth must recertify their compliance every ten years from the time of initial enrollment. To recertify, the landowner's forester inspects the enrolled parcel and verifies that management over the last ten years has followed the Forest Management and Harvest Plan. They additionally verify that a plan for the next ten years of management is in place. The landowner then submits a signed and updated Tree Growth Tax Law application with a current parcel map to the Local Tax Assessor.

Landowners who do not know their recertification deadline should contact their assessor to confirm this information.

A landowner whose Tree Growth enrollment has lapsed is subject to notification by the town, as well as penalties and possible involuntary withdrawal from the program. They can reenroll their property in the Tree Growth Tax Law program using the same process as a new enrollment.

Notification of Non-Compliance

Prompt recertification is the responsibility of the landowner, and they must comply with instructions from the municipality regarding Tree Growth enrollment. Tax Assessors must provide landowners who have not complied with written notice and opportunity to come into compliance, but they may assess, with notice, up to two administrative penalties of \$500 each prior to withdrawing the property and assessing the full withdrawal penalty.

Access
Bulletin
19 here



Buying & Selling Land Enrolled in Tree Growth

Land that is enrolled in Tree Growth Tax **continues to be enrolled** when ownership changes hands, regardless of the type of transfer – purchase, inheritance, etc. New owners of Tree Growth Tax Law enrolled property **must** recertify the enrollment with their municipality **within one year** of the date of property transfer.

When **selling** land enrolled in Tree Growth, a landowner must check the box indicating the Tree Growth status in the real estate disclosure documents.

When **buying** land enrolled in Tree Growth, a landowner should:

- Confirm the land's enrollment with the municipal assessor (for unorganized territories, the state Tax Assessor with Maine Revenue Services).
- Ask to see the property tax file, including property details, dates of qualification/past enrollment, and previously submitted maps.
- Request any plans, enrollment records, or other documentation of management activity from the current owner (though the owner is not required to supply them).
- Consider engaging a forester to review documents or the land itself (with the current owner's permission if prior to purchase).

Once land enrolled in Tree Growth has transferred to a new owner, that new owner must recertify the property's Tree Growth status **within one year of acquisition** or transfer the property to another current use program (if eligible).

Tree Growth recertification paperwork includes the Tree Growth application and either:

- A statement from a Maine Licensed Forester verifying that the land continues to be managed in accordance with the Forest Management and Harvest Plan submitted by the previous owner.

OR

- A sworn statement indicating that a new forest management plan has been prepared and verified by a Maine Licensed Forester. This statement must indicate that the primary management objective is the production of commercial forest products.

Purchasing Tree Growth Tax Law-Enrolled Land?

Be sure to ask the seller for the Forest Management Plan and any other paperwork associated with the land's Tree Growth Tax Law program enrollment. Paperwork may include a property map, dates of Tree Growth Tax Law qualification, and any property details. Confirm all of this information with the municipal office or Tax Assessor.

Withdrawal from the Tree Growth Tax Law Program

Landowners with property enrolled in the Tree Growth Tax Law program may voluntarily withdraw some or all of their land from the program, accepting the penalties associated with doing so, under the following circumstances:

- The landowner inherited or purchases land in Tree Growth but is unable or unwilling to comply with the program requirements.
- The landowner's family situation and/or goals for some or all of the land have changed.
- The landowner decides to develop part of the property or change its use to agriculture or other nonforest uses.
- The landowner sells a part of the land or changes its use so that the ownership no longer contains the minimum 10 acres of woodland. In this scenario, all remaining acres must be withdrawn.

When considering withdrawing land from Tree Growth, a landowner has several options:

- Landowners can transfer land in Tree Growth to a different current-use tax program (if eligible). **This is the only route a landowner can take to withdraw from the Tree Growth Tax Law program without being assessed a penalty.**
- Landowners can withdraw a portion of their enrolled land without withdrawing from the program completely, so long as at least ten contiguous acres of forestland remain enrolled. In this scenario, only land that is withdrawn is subject to penalty.
- Landowners can withdraw all of their land from the Tree Growth Tax Law program. In this scenario, the entirety of the withdrawn parcel is subject to the penalty.

Current Use Tax Programs

Landowners can transfer Tree Growth Enrolled property to a different current use tax program without penalty. These programs include Open Space Tax Law, Farmland Tax Law, and Working Waterfront Tax Law.

More information on current use tax programs can be found here



As described above, an assessor may, with proper notice, withdraw a property from Tree Growth enrollment for non-compliance and assess a substantial penalty.

Closing Thoughts

Maine's Tree Growth Tax Law was created to recognize the significant value that woodland owners in Maine provide to the state and the importance of the forest products economy both locally and to the state. The program's objective is to reduce the property tax burden on managed forest lands and help woodland owners keep Maine's forest as forest.

This guide was created with the support of multiple agencies and organizations who share the goal of helping landowners make informed decisions about their woodlands. Enrolling or maintaining a property in Tree Growth is an important consideration for any woodland owner.

Frequently Asked Questions

Landowner Questions

How are taxes determined in the Tree Growth Tax Law (TGTL)?

Every year, Maine Revenue Services (MRS) calculates TGTL valuations to estimate the value of land in long-term timber production. Valuations are prepared on a regional basis by the Maine Forest Service using existing forest surveys to estimate average annual volume growth, along with State surveys of stumpage prices to convert average annual growth into value growth. The estimates are done separately for softwood, mixed wood, and hardwood stands, so the valuation of a given property will depend on the mix of those timber types.

For more information about how MRS determines tax values for land enrolled in the TGTL program, visit: www.maine.gov/revenue/publications/rules and click on Rule 202 Tree Growth Law Valuations.

Will TGTL enrollment affect my federal taxes?

Enrollment in the program will not directly affect your federal taxes. Tree Growth is a **property** tax program and does not impact federal or state income taxes. However, having an inventory and a management plan can be advantageous for your federal tax position, particularly when selling timber. Keeping records and seeking professional advice can also help with income recognition and tax deductibility of expenses.

Is my forest management plan filed somewhere?

Forest management plans are not public documents and, therefore, are not filed in any public office. Your management plan is a confidential document between you and your forester. The plan must be made available upon request by your Tax Assessor for review, but a copy of your forest management plan cannot be retained on file beyond the review process. Because management plans are confidential, it is the landowner's responsibility to maintain this record. Always keep your forest management plan in a safe location where it can be easily found.

What should I do if I cannot find the forest management plan for my land?

If you do not have a copy of your current forest management plan, contact the last certifying forester to see if they can send you the document. If you don't know who the forester was, contact the Tax Assessor where the land is enrolled to request that information. If no plan is found, a new plan must be developed.

Why is a forester's advice required?

Because a goal of the TGTL program is to support forest management and production, the Maine State Legislature requires the involvement of a Licensed Forester to help ensure that (a) lands eligible for the program are correctly identified and (b) sound management practices will be followed in implementation.

How do I find a forester to help me meet TGTL requirements?

Maine Forest Service District Foresters are often a good first point of contact to meet with you on-site and discuss your ownership goals, provide feedback on forest conditions, and suggest options and programs for a landowner to consider. They can suggest what to look for in a consulting forester and can provide a listing of cost-share programs and Licensed Foresters who work in a particular area. Many consulting foresters have websites, and landowners should talk to several and check references before hiring. Foresters should have experience in the Tree Growth Tax Law program, be willing to follow through on plans by helping to implement and oversee recommended activities, and help the landowner identify reputable loggers.

Do I have to have a timber harvest to be in the TGTL program?

You must have a plan that identifies forest products as the primary land use and outlines management activities to foster the production of commercial forest products. The plan needs to address specific conditions on the property and provide a realistic schedule for sound forestry practices. While plans are updated every ten years, harvesting must only occur as scheduled in the plan. For example, if all your timber is very young, a harvest of commercial forest products may not be feasible in a given decade. But other forest management practices, including precommercial thinning, pruning, wildlife practices, road, and culvert improvements, brushing out lines, etc., can serve as part of your harvest plan. Reference Bulletin 19 for definitions of forest products that have commercial value to understand what types of products are considered acceptable to stay compliant in the TGTL program.

Do I have to produce commercial forest products every 10 years to stay compliant with the TGTL program?

No. There is no specific timetable. You should follow the recommendations of your Forest Management Plan on the prescribed timeline.

Is harvesting on land enrolled in the TGTL program regulated differently from other land?

No. Harvesting land that is enrolled in the TGTL program must follow all other forest harvesting regulations. The program does not dictate how land is harvested for commercial purposes as long as it follows the parcel's management plan.

Does fuelwood for my own use qualify as a "commercial product" since it is not being sold?

No. While harvesting fuelwood for personal use is an appropriate activity, particularly in the context of timber harvesting, such as improvement cuts, thinnings, cleanings, or sanitation cuts that would be prescribed for the stands in question, a previous provision in the statute, which specifically allowed personal use forest products to qualify was repealed.

Can I enroll my land in the TGTL program if I don't live in the town where my land is located?

Yes.

If I don't want to manage my woodlot for commercial forest products, is there another property tax relief program for me?

There are three other current use programs available in Maine: Farmland Tax Law, Open Space Tax Law, and Working Waterfront Tax Law. To learn more about these programs, visit www.maine.gov/revenue and type in Current Land Use in the search box.

Do I have to put all my land in the TGTL program, or can I put only a portion?

To be in the TGTL program, a minimum of 10 contiguous forested acres must be enrolled. Acres beyond the initial ten do not have to be enrolled. If you own multiple non-contiguous parcels, you do not need to include them all.

My land is in multiple towns. How do I enroll them?

If you wish to enroll contiguous properties in different towns, separate applications must be made to each town. You are not required to submit different Forest Management Plans, though all parcels with enrolled acres must be included, either in a single plan or parcel-specific plans.

Can my forest be enrolled in the TGTL program if it is used for other purposes?

The existence of multiple uses on an enrolled parcel does not render it ineligible for tax treatment under the Tree Growth Tax Law if the primary goal stated in the forest management plan is the production of commercial forest products. The intent to pursue this goal should be evident in the plan itself and in the implementation of appropriate forest management activities. However, the Tree Growth Program does not prevent a landowner from considering other values such as recreation, wildlife habitat, or scenery.

Forester Questions

What role does a Licensed Forester play in the TGTL program?

Landowners who want to enroll in the TGTL must have a Maine Licensed Forester sign-off on an up-to-date Forest Management and Harvest Plan that complies with the TGTL statute for the initial application and recertify after 10 years.

What should a forester do if a forestland they have inspected is no longer qualified for the TGTL program?

A signature from a consulting forester is required as part of the application process for enrollment in the TGTL program. If a forester finds that a landowner has not complied with the forest management plan or has not met other requirements of the Tree Growth program, they cannot truthfully sign off on the landowner's recertification application.

Municipal Officer Questions

How is land that is enrolled in the TGTL program valued?

The Maine Revenue Service (MRS) determines the 100% value per acre for each forest type by region each year, with input from the Maine Forest Service. The Maine Forest Service regularly re-evaluates the value of forested land based on growth rates and timber markets. The values are determined by tree species and by county. The "just" or fair market value of the land usually keeps pace with the real estate market. Go to the webpage www.maine.gov/revenue/publications/rules, click on Rule 202 Tree Growth Law Valuations to learn more valuations under the Tree Growth Tax Law.

Municipal assessors are required to use the applicable value from MRS for each forest type's municipality-certified ratio. The MRS considers several factors in making their value determination, including growth rates and changes in the market value of wood.

Is a municipality required to notify a landowner about recertifying their TGTL program enrollment?

Yes. If the landowner has not complied with the requirements to stay enrolled in the TGTL 185 days prior to the deadline established at the time of the initial enrollment, the assessor must provide the landowner with written notice by certified mail informing the landowner of the statutory requirements that need to be met to comply with the statute and the date of the deadline for compliance.

Can a municipality prevent land that is qualified from enrolling into the TGTL?

No. Municipalities are legally required to ensure qualified land can enroll in the Tree Growth Tax Law Program.

How does a municipality receive its reimbursement for loss revenue through the Tree Growth Tax Law Program?

Municipalities submit an annual request for reimbursement with the Maine Revenue Service.

Does the landowner's residence have to be in the same municipality that the woods that are enrolling in the TGTL are in?

No.

What should Tax Assessors do if they are having trouble determining that landowners are compliant?

Assessors should follow the guidance of the TGTL statute to determine compliance. Maine Revenue Service's Bulletin 19 is a very informative document. Tax Assessors in need of assistance with determining compliance with the TGTL may contact the Maine Forest Service for assistance with forestry-related questions and the Maine Revenue Service for tax-related questions. Maine Revenue Service is available to aid in interpreting tax law.

What should an assessor do if they suspect a landowner is not complying with the requirements of the TGTL program?

An assessor who wishes to confirm compliance with provisions of the Tree Growth program may enter and examine forest lands and may examine any information submitted by the owner or owners. In addition, upon notice in writing by certified mail, return receipt requested, or by another method that provides actual notice, any owner or owners must appear before the assessor at such reasonable time and place as the assessor may designate and answer any questions the assessor considers necessary to obtain material information about those lands.

A copy of the Forest Management and Harvest Plan must be available to the assessor and/or the Director of the Bureau of Forestry within the Department of Agriculture, Conservation and Forestry or the director's designee to review upon request. Upon completion of the review, the plan must be returned to the owner or an agent of the owner. A Forest Management and Harvest Plan provided in accordance with this section is confidential and is not a public record.

An assessor may request Maine Forest Service assistance in evaluating forest management plan content and determining if management activities have occurred in accordance with the plan. By statute, the assessor is ultimately responsible for determining compliance of a parcel and for taking any enforcement action up to and including withdrawal of the parcel from Tree Growth.

Thank you to our Collaborators



