February 15, 2018

Review of the Maine Tree Growth Tax Law

Report to the One Hundred and Twenty-Eighth Legislature Committee on Taxation

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On 10 June, 2017 the 128th Legislature Committee on Taxation requested that a study group review all aspects of the Maine Tree Growth Tax Law (TGTL) and develop recommendations regarding any changes believed to be appropriate to improve the law and its implementation. The effort was open to the public and comments of interested parties were considered. The following report provides specific recommendations to questions posed by the Committee, relevant data, and all written comments submitted to the study group.

TABLE OF CONTENTS

Executive Summary . . . 3

History and Charge to the Study Group . . . 3

Description of Process . . . 4

Study Questions . . . 4

1. Review all available data regarding landowner compliance with the Tree Growth Tax Law (TGTL) program . . . 4

2 Identify changes in penalty provisions that should be made to the law . . . 8

3. Identify any impediments to enforcement and recommend changes that would improve enforcement . . . 9

4. Identify any causes of confusion among landowners, foresters or assessors regarding the requirements or administration of the law and recommend changes to improve administration . . . 9

5. Analyze whether the minimum lot size of 10 acres for new enrollments of land should be modified . . . 10

6. Analyze whether there are changes to the forester licensing law that would improve the administration of the law . . . 11

7. Analyze the proper role of the Maine Forest Service in implementing the law . . . 11

8. Identify whether there are requirements in the law that should be added or dropped 11

9. Review changes made to the Law in 2012 and assess the effectiveness of those changes . . . 12

10. Provide us any other information regarding the law that you think would be helpful to our Committee . . . 13

Appendices

Appendix 1 - Legislative charge to the study group . . . 15

Appendix 2 - MRS and MFS committee meeting involvement . . . 17

Appendix 3 - Information request to Governors Office . . . 18

Appendix 4 - Administration response to information request . . . 20

Appendix 5 - Maine Forest Service response to FOAA . . . 21

Appendix 6 - MFS list of municipalities requesting assistance . . . 22

Appendix 7 - August 15, 2017 letter from Maine Forest Service to Maine Municipal Association . . . 23

Appendix 8 - MFS data on parcels and acerage of land enrolled in the Tree Growth Tax Law Program as of 7 December, 2017 . . . 24

Appendix 9 - Tree Growth Tax Law - Vinalhaven Inquiry and Governor's Executive Order. A presentation by the MFS to the Maine Municipal Association . . . 25

Appendix 10 - Maine Revenue Service response to FOAA request . . . 36

Appendix 11 - Maine Review Service MVR Statistical Summary . . . 38

Appendix 12 - Unorganized territories tree growth lots of 25 acres or less by county as of 8 November, 2017 provided by Maine Revenue Service . . . 51

Appendix 13 - Public listening session text by Van Tuinen . . . 52

Appendix 14 - Public listening session text by Leichtman. 54
Appendix 15 - Communication from Mr. Mott 58
Appendix 16 - Communication from Mr. Mott - item 2 60
Appendix 17 - Communication from Mr. Fred Huntress. 70
Appendix 18 - Letter from Mr. Fred Huntress re: Base Acre 72
Appendix 19 - Communication from Mr. Chip Bessey 74
Appendix 20 - Tree Growth Tax Law valuation schedule - 2017 75

Executive Summary

The study group evaluation of the Tree Growth Tax Law provides the following observation and set of unanimous recommendations.

Observation: We are about 5 years on from the last changes to the TGTL made in 2012. More time is required to assess how well these changes are working and what additional changes could be made as a result.

Recommendations:

The study group held several lengthy discussions about how to potentially adjust the penalty provisions of the TGTL, but did not reach consensus on any specific recommendations.

The study group recommends that education materials for town assessors be developed which clarify the ability to ask the Maine Forest Service to evaluate compliance of management plans.

A strong recommendation to the committee is that a lay document describing the elements of TGTL implementation - from the perspective of landowners, assessors, foresters, and realtors be developed.

The study group conducted an analysis and recommends no change to the current minimum lot size of 10 acres for new enrollments of land.

The study group recommends to the committee that the interpretation laid out by the study group in Question 6 be reviewed by the attorney general office and if necessary consider statutory changes to enable if required.

The study group recommends that Bulletin 19 be amended to include a checklist of all required elements of a management plan.

The study group recommends that the role of the Maine Forest Service remain as it is - as a technical resource to land owners, municipal assessors and the State Tax Assessor.

The study group recommends that a review be undertaken by the Maine Revenue Service to determine whether or not the current geographic boundaries are appropriate as currently configured.

History and Charge to the Study Group

On June 10, 2017, the Joint Taxation Committee issued a request to nine organizations to review all aspects of the Maine Tree Growth Tax Law (TGTL) and develop recommendations regarding changes to improve the law and its administration. The letter of request is provided in Appendix 1. The ten specific questions posed by the committee

provided focus for the study group and are addressed individually in the body of this report. Representatives from two of the organizations listed in the charge (Maine Forest Service (MFS) and Maine Revenue Service (MRS)) did not participate in the review process as per guidance provided by the Governor's office (Appendix 2). Information requests from the MFS and the MRS during the study were submitted through the administration.

Description of Process

Representatives from the seven represented organizations conducted five meetings and four conference calls to review information and identify actions which, in the view of the study group, would improve implementation of the Maine Tree Growth Tax Law (TGTL). An invitation for a representative from the MFS as well as the MRS to participate in a meeting of the study group on November 28 was sent to the Governor's office (Appendix 3). The requested was declined (Appendix 4). As indicated by the Governor's office, information requests to the MRS and MFS were submitted through FOAA requests. The MFS responses (Appendices 5-9) and MRS responses (Appendices 10-12) were received in a timely manner.

In addition, a public listening session was held at the Maine Statehouse on January 3, 2018. Senator Dana Dow and Representative Ryan Tipping-Spitz each attended a portion of the listening session. The listening session was advertised through the communication channels of the participating organizations and was attended by approximately fifteen individuals. The study group received multiple helpful suggestions during the session. Written comments from two assessors who spoke are provided in Appendices 13 and 14. In addition, written comments were submitted by two foresters unable to attend the public listening session and a forest landowner (Appendices 15-19).

Study Questions

The Joint Taxation Committee requested that the organizations represented by the study group members provide information on ten questions. The request is provided in Appendix 1. The body of this report provides recommendations and commentary on a question by question basis.

1. Review all available data regarding landowner compliance with the Tree Growth Tax Law (TGTL) program

Most inforomation on compliance is based on public information and data published on the MRS website. The study group evaluated data on enrollment area, penalty payments, and withdrawals. However, we caution that penalties and withdrawals do not necessarily explain the full context of non-compliance in TGTL.

The following is an overview of the TGTL compliance process:

Compliance – Landowner

To qualify for the Tree Growth Tax Law Program a landowner must:

1. Have at least ten forested acres
2. Agree not to develop the property
3. Hire a licensed professional forester to prepare a management plan
4. Have that plan updated every ten years
5. Hire a forester to certify that the landowner is following the plan and submit that certification to the tax assessor every ten years
6. Landowners must submit an application at time of enrollment and at each ten year re certification on which they must provide certain information about the land as well as sign attesting that the primary use of the land is to grow trees to be harvested for commercial use. The landowner must also submit a map showing classified forest by type (Softwood, Hardwood, Mixedwood) forest land not classified and other land uses on the parcel.
7. Must provide the assessor with copy of the management plan upon request

In return, land is taxed on its value to grow trees, not its development value. The landowner must comply with any future law changes, and there is no out-clause when requirements change, without full penalties being assessed. Upon sale or transfer of the property, the program runs with the land unless the new owner removes the property and pays the penalties.

Compliance – Tax Assessor

The tax assessor has enforcement authority for the program. In organized areas the municipal assessor has the authority; in the unorganized areas it is the State Tax Assessor. If the assessor determines the landowner is not complying with the program, the land must be withdrawn and full penalties assessed.

Any woodland owner can apply, but to enroll the assessor makes the decision as to whether or not to accept the property into the program.

The assessor, or duly authorized agent, may enter and examine the land for compliance.

Upon written request, the landowner must appear before the assessor to answer any questions the assessor has.

The assessor may request assistance from the Maine Forest Service in evaluating compliance with any aspect of the program.

The assessor may assess an additional 25% penalty to any woodland owner who fails to provide notice of any forest type change to enrolled property.

The assessor must notify a landowner not less than 185 days from the filing deadline that a forester recertification is due (Every 10 years the landowner must file a statement,

signed by a licensed forester that the land is in compliance with the program). If the landowner fails to meet the deadline, the assessor imposes a $500 fine and subsequent $500 penalty if the landowner has not met the requirement within 6 months. If the landowner has not complied within an additional 6 months, the land is withdrawn from the program and full penalties assessed.

If the land is withdrawn from the program, the penalty is 20% to 30% of the difference between the 100% tree growth value and the fair market value per acre depending upon how long the property has been enrolled,

Enrollment in the TGTL program has been relatively steady over the past several decades, with total area averaging 11.2 million acres between the organized (3.7 mil ac) and unorganized territories (7.5 mil ac) between 1989 and 2016 (Figure 1[1]). Over the same time period, there has been almost no net change in area enrolled in the program (an increase of about 70 acres/yr), although individual years have seen net gains and withdrawals of up to 67,000 acres (Figure 2).

The mean annual total penalties assessed between 1989 and 2016 is about $1.05 million per annum (Figure 3), and levied on an average of 19,000 acres per year, or about 0.17% of all 1.2 million acres enrolled in TGTL. Data from the MRS indicates that most of those penalties being levied are due to withdrawal from the program.

Withdrawn area does not necessarily mean landowners are non-compliant though, as these parcels could also have been voluntarily taken out of the program.

A 2014 audit report from the MFS analyzed landowner timber harvesting reports for 2006-2010 to estimate that landowners enrolled in TGTL in the organized municipalities were responsible for an average of 53% of reported harvest acres even though they comprise about 44% of the total forestland acerage. The study also indicated that there is a consistent level of harvest activity on enrolled properties, with a harvest size larger than the average for all properties. The MFS concluded by stating that landowners enrolled in TGTL appear to be doing more than their fair share of harvesting.

MFS information on the number of requests for assistance to municipalities, upon request from the study group, indicates that they responded to 23 requests from 9 towns since June 30, 2017 (Appendix 6). Of those 23 requests, 9 had plans that were conformed to, 1 had a plan that was 10 years old, and 13 were still pending.

In 2016, the MFS conducted a review of properties on Vinalhaven enrolled in TGTL. They found that of the 28 parcels enrolled at the start of their review, 11 were either transferred to the Open Space program or withdrawn from TGTL and that 10 more should also give serious consideration to withdrawal or transfer. The TGTL study group strongly cautions that the Vinalhaven review is a unique situation given the location and geography of the island and should thus be considered an outlier of how the TGTL is functioning.

1. N.B. the TGTL program has been in place since the early 1970's but that complete data for the UT is only available from 1989 for enrollment and 2001 for penalties.

FIGURE 1. Total area enrolled in tree growth, 1989-2016 (source: MRS)

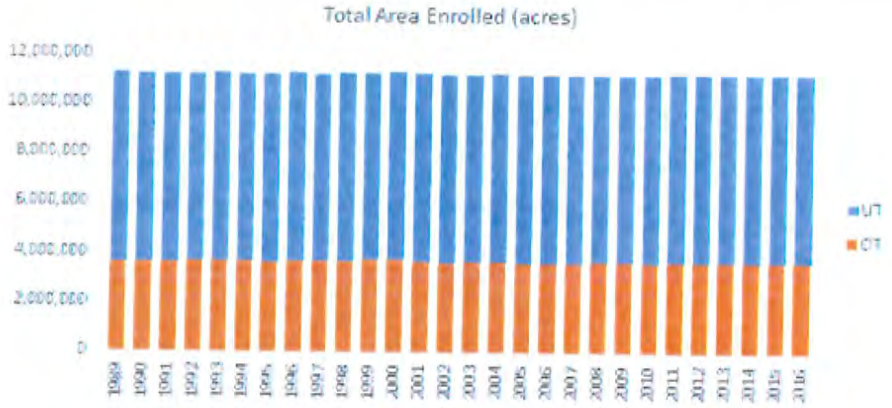


FIGURE 2. Annual change in tree growth enrollment, 1989-2016 (source: MRS).

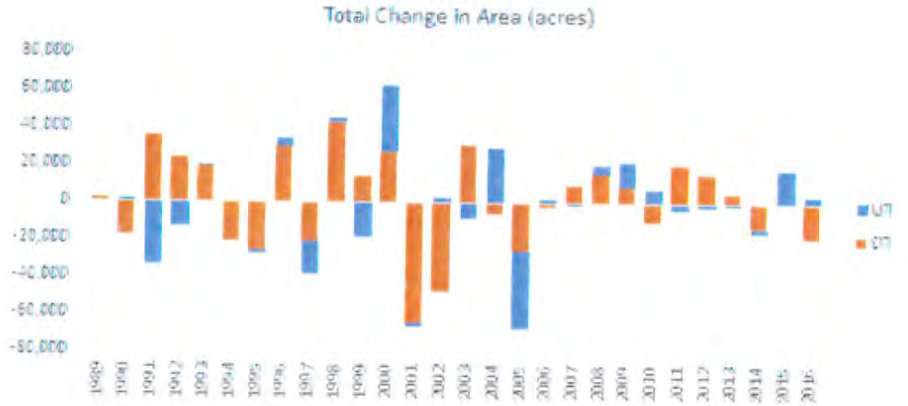
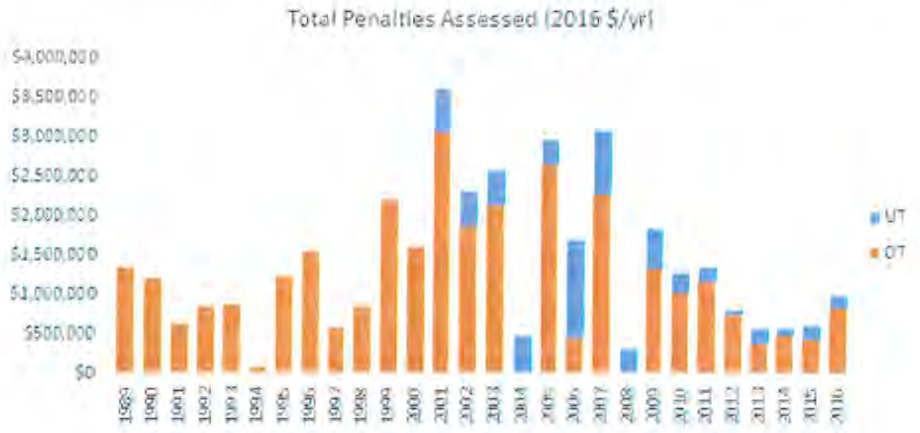


FIGURE 3. **Annual tree growth penalties assessed, 1989-2016 (source: MRS).**



2 Identify changes in penalty provisions that should be made to the law

The study group held several lengthy discussions about how to potentially adjust the penalty provisions of the TGTL, but did not reach consensus on any specific recommendations.

The entire committee did acknowledge the following:

We are about 5 years on from the last changes to the TGTL made in 2012. More time is required to assess how well these changes are working and what additional changes could be made as a result.

The current penalty provisions are significant and are generally achieving their objective of keeping landowners in the program for several years (decades?) after they have enrolled.

Because the penalties of withdrawing from TGTL are intentionally high, some landowners who may not wish to harvest trees from their land are perceived as being 'stuck' in a program that they no longer wish to be a part of.

The current penalties are highly variable and dependent on a range of variables that affect the TGTL and *ad valorem* land valuation. As a result, some eligible landowners are not entering the program due to uncertainty about what the penalties may be in the future.

A bulk of the administration of TGTL penalties falls on the tax assessors. This administrative burden is perceived to already be quite high (e.g., three strikes rule), and thus any revisions to the penalties should not create any additional burden.

The purpose of the TGTL is to incentivize timberland ownership and stewardship that produces trees having commercial value. A recent audit by the MFS (2014) indicated that it is relatively successful at achieving that objective (see response to #1). Thus any revision to the penalties should continue to take this into account.

The study group throughly examined the issue of land transfer from TGTL to open space. It was agreed that open space may be a viable designation option and that such movement should be encouraged when appropriate. Details of such a transfer, including eligibility as defined in the open space law and enacted by the local assessor, were throughly discussed by the study group but no consensus was reached.

An analysis of potential impacts on tax revenue associated with transfer from TGTL to open space in municipalities was conducted. The following illustrates an example analysis.

The latest data from Maine Revenue Service indicates that in 2016, the mean reported *ad valorem* value of forestland in Maine's municipalities was $1,293/acre, while the average valuation of the same land enrolled in tree growth was $204/acre. If the penalty for withdrawal from the program was to go into standard open space, and the property be valued at 80% of *ad valorem*, or an average of $1,035/acre, then the annual taxes would on average increase by more than 400%. Based on the average mill rate of 15.00 for a Maine municipality, this is a mean increase in tax of $12.46/ac/yr.

3. Identify any impediments to enforcement and recommend changes that would improve enforcement

The study group identified a challenge to enforcement to be at the town assessor level. This is consistent with local control and decision making. Town assessors are typically not licensed foresters and it is often challenging to evaluate compliance of a parcel. The intention of the TGTL was to minimize the burden on assessors through the use of licensed foresters who develop TGTL qualified management plans and/or to attest to compliance at 10 year review cycles.

The study group recommends that education materials for town assessors be developed (see question 4 for additional educational recommendations) which clarify the ability to ask the Maine Forest Service to evaluate compliance of management plans. The Maine Forest Service (MFS) assessment of compliance would be reported back to the said requesting assessor.

The study group recommends that Bulletin 19 be amended to include a checklist of all required elements of a management plan.

4. Identify any causes of confusion among landowners, foresters or assessors regarding the requirements or administration of the law and recommend changes to improve administration

The public listening session and study group member interactions identified a wide range of points of confusion. Examples include assessors not being uniformly aware of MFS assistance availability and landowner understanding that the primary purpose of TGTL is production of forest products. Further, there is confusion among some foresters regarding the Tree Growth standards and what elements are required to be included in a forest management plan. Further, the group was not aware of a timely method by which new forestland owners (via purchase or inheritance) are made aware of the TGTL rights and obligations. It is a feeling of the study group that improved understanding of TGTL can increase compliance.

To address this, **a strong recommendation to the committee is that a lay document describing the elements of TGTL implementation - from the perspective of landowners, assessors, foresters, and realtors be developed.** The document would be complementary to Bulletin 19. This effort should be coordinated by the Maine Revenue

Service and Maine Forest Service but must include organizations and entities which are impacted by the law for input (i.e. landowners, municipal officials, and foresters). There should be a comment process associated with the development of the document.

The document to be developed is viewed as being comprehensive. It may also include a question and answer section for common areas of uncertainty. Distribution of unified document available through both MRS, MMA, and MFS channels will help ensure consistency.

5. Analyze whether the minimum lot size of 10 acres for new enrollments of land should be modified

The study group conducted an analysis and recommends no change to the current minimum lot size of 10 acres for new enrollments of land.

Figures from 2016 estimate that there were a total of 98,984 acres of land between 10 and 25 acres in size in organized territories (OT) and 432 acres in UT of same size enrolled in TGTL (MFS, 2017; MRS, 2017). This equates to 0.8% of total area in enrolled in TGTL in 2016 and 0.5% Maine's 17.6 million acres of forestland. As this change would likely impact a relatively small area of land, we recommend that there is no modification to the minimum lot size for new enrollments in the program.

FIGURE 4. Total forest area categorized as between 10 and 25 acres enrolled in TGTL

6. Analyze whether there are changes to the forester licensing law that would improve the administration of the law

The study group recommends to the committee that the following interpretation be reviewed by the attorney general office and if necessary consider statutory changes to enable if required.

Interpretation: Foresters are key to the proper administration of this law. That there are so few problems with TGTL speaks well to foresters' work in this area. Forestry is a profession licensed by the state and practitioners must comply with licensing board rules among which is a canon requiring compliance with local, state and federal laws. In order to bring a complaint against a licensed forester for perceived lack of compliance in the management plan or during recertification, a party must be directly impacted. The assessor is the typical agent for bringing a complaint. However, an assessor may need help in determination that a parcel/landowner is in compliance. This assessment is a role that the Maine Forest Service can fulfill (see response to question 3) and give an opinion to the assessor. In addition, the Maine Forest Service shall provide an opinion as to whether a complaint to the licensing board is recommended. If the assessor wishes to bring a complaint to the Forester Licensing Board, the MFS can act as an expert witness or to explain their analysis if the licensing board requests information. Alternatively, the MFS could initiate the complaint rather than the assessor if the assessor assents.

7. Analyze the proper role of the Maine Forest Service in implementing the law

The Maine Forest Service plays an important educational and outreach role for landowners, realtors, foresters and assessors. It is a role they are uniquely qualified to perform. We believe that increased efforts focused on education and outreach by the Maine Forest Service would benefit all aspects of the program. **The study group recommends the Forest Service increase its work with interested parties to identify mutual opportunities of working together.** In addition, some members proposed to see a statement that the existing role is the proper one and that we suggest MFS reach out to any woodland owners in Tree Growth to make them aware that the field foresters are available to them for assistance and/or proactively reach out to any woodland owner they believe might not be in full compliance and offer to help.

No concerns were raised as to changing the role of the forest service during the public listening session or via written comments.

To that end, **the study group recommends that the role of the Maine Forest Service remain as it is - as a technical resource to land owners, municipal assessors and the State Tax Assessor.** No additional enforcement or compliance authority be granted. Enforcement and compliance should remain the exclusive role of the assessor.

8. Identify whether there are requirements in the law that should be added or dropped

The group recommends that there be no modifications to the TGTL outside of those discussed in other responses.

9. Review changes made to the Law in 2012 and assess the effectiveness of those changes

The study group acknowledges that the modifications made to the Law in 2012 represented some major changes and further that many involved compromise among interested parties. The changes made in 2012 should remain in place as the effects are still working through a 10-year implementation cycle.

The following is a summary of changes in the TGTL made in 2012.

1. For any new enrollment of land with a residential structure in the shoreland zone area, a minimum of ½ acre of land and the minimum statewide shoreland zone frontage (not to be less than 100 feet) must be excluded.
   Purpose: Assures landowners with structures in the shoreland zone pay full taxes on the frontage.
2. Landowners must sign an attestation at the time of enrollment and at each 10 year recertification of compliance to the assessor that the primary use of the enrolled property is production of commercial forest products.
   Purpose: Landowners must acknowledge in writing their primary use of the land is forest management.
3. Created a process for notification and imposing penalties when a landowner fails to comply with filing requirements (previous penalty for missing a filing deadline was expulsion from the program). It allows the assessor to impose a $500 fine if the landowner misses the initial deadline and subsequent $500 penalty if the landowner has not met the requirement within 6 months. If the landowner has not complied within an additional 6 months, the land will be withdrawn from the Tree Growth program and full penalties.
   Purpose: Avoids removing landowners otherwise fully compliant from the program and assessed full penalties for missing a filing deadline.
4. Created an additional category under the Open Space program providing for a value reduction of 10% for a landowner who complies with a forest management and harvest plan.
   Purpose: Landowners in Open Space get a 50% reduction in their taxes if they commit to keeping the land forever wild. The 10% reduction was created as an alternative for landowners interested in forest management.
5. It requires that for property transferred from the Tree Growth program to the Open Space program and subsequently withdrawn entirely, the Tree Growth withdrawal penalty rather than the Open Space withdrawal penalty applies for the first 10 years after transfer.
   Purpose: While taxes are generally higher in Open Space than Tree Growth, penalties for removing land from the programs are generally less under Open Space than Tree Growth. This change prevents landowners from transferring from Tree Growth to Open Space and then quickly out to save on penalties.
6. It clarified that any property within the unorganized territory that had been involuntarily withdrawn from the Tree Growth program between September 20, 2007 and July 1, 2010 due to misinterpretation of the statute be deemed not to have been withdrawn from Tree Growth classification during that period of time.
   Purpose: Corrected a misinterpretation of the law which resulted in landowners being removed from the program and assessed a penalty.

10. Provide us any other information regarding the law that you think would be helpful to our Committee

The Committee received a number of comments about the significant differences in Tree Growth values between regions, particularly adjoining geographic boundaries. While we do not have a specific recommendation, we **believe there should be a review undertaken by the Maine Revenue Service to determine whether or not the current geographic boundaries are appropriate as currently configured**.

Some committee members noted that with current GIS and database software it's possible to come up with valuations down to smaller divisions (conceptually down to the level of an individual town) rather than the current "lumped" areas using existing harvest reporting data. The area chosen would need to contain sufficient harvest reports to ensure statistical validity. Market prices vary over distances to markets, road systems, forest types, supply and other factors within a region and not by political boundaries. It may be possible to determine market regions over which stumpage prices are reasonably consistent rather than rely on political boundaries.

The study group discussed the topic of inheritance of forestland enrolled in TGTL and that there is not a timely process for notification of said inheritors. This lack of knowledge can be associated with non-compliance (i.e. failure to renew 10-year plan). The study group did not resolve the topic.

References

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Appendices

Appendix 1 - Legislative charge to the study group

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State of Maine
ONE HUNDRED AND TWENTY-EIGHTH LEGISLATURE
COMMITTEE ON TAXATION

June 5, 2017

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Dear Friends:

As you are aware nearly every Legislative Session bills are introduced proposing changes to the Maine Tree Growth Tax Law (MTGTL). This is a very important law that has worked extremely well since its inception nearly fifty years ago. It is useful to periodically review the law to ensure it is working properly and that participants are living up to the spirit and requirements of the program. This year the Governor has introduced **LD 1599, An Act To Improve the Maine Tree Growth Tax Law**. We want to make sure that any changes are made in a thoughtful manner.

With this in mind, the Taxation Committee is seeking to carry over LD 1599 to the Second Regular Session, and we are writing to request that you, or a member of your organization, meet with others to review all aspects of the MTGTL and develop recommendations regarding any changes you believe to be appropriate to improve the law and its administration:

Specifically we are requesting that your organizations provide information to the Joint Standing Committee on Taxation by jointly:

100 STATE HOUSE STATION, AUGUSTA, MAINE 04333-0100 TELEPHONE 207-287-1551

1. Reviewing all available data regarding landowner compliance with the MTGTL program;

2. Identifying changes in penalty provisions that should be made to the law;

3. Identifying any impediments to enforcement and recommending changes that would improve enforcement;

4. Identifying any causes of confusion among landowners, foresters or assessors regarding the requirements or administration of the law and recommending changes to improve administration;

5. Analyzing whether the minimum lot size of 10 acres for new enrollments of land should be modified?

6. Analyzing whether there are changes to the forester licensing law that would improve the administration of the law?

7. Analyzing the proper role of the Maine Forest Service in implementing the law?

8. Identifying whether there are requirements in the law that should be added or dropped?

9. Reviewing changes made to the Law in 2012 and assessing the effectiveness of those changes;

10. Providing us any other information regarding the law that you think would be helpful to our Committee.

We ask that the Director of the University Of Maine School Of Forest Resources, or his designee, convene and chair the group and invite each of your organizations to designate individuals to participate in the review. We hope that your efforts will be open to the public and that the comments of interested parties will be considered.

We request that the group report back to this Committee with its findings and recommendations in writing by February 1, 2018. We will schedule a time for the group to present the report to the full Taxation Committee shortly thereafter.

Please indicate your organization's willingness to participate, and the name of the individual who will represent you by June 26, 2017 to Dr. Shaler at the University of Maine.

Sincerely:

Sen. Dana L. Dow
Senate Chair

Sincerely

Rep. Ryan Tipping
House Chair

[redacted]

Appendix 2 - MRS and MFS committee meeting involvement.

:e Growth Tax Law Committee

Subject: Tree Growth Tax Law Committee
From: "Libby, Lance" <Lance.Libby@maine.gov>
Date: 7/27/2017 1:09 PM
To: "shaler@maine.edu" <shaler@maine.edu>
CC: "Samantha Warren (samantha.warren@maine.edu)" <samantha.warren@maine.edu>, "Chadbourne, Aaron" <Aaron.Chadbourne@maine.gov>, "Adolphsen, Nick" <Nick.Adolphsen@maine.gov>, "Denico, Doug" <Doug.Denico@maine.gov>, "Allen, Michael J." <Michael.J.Allen@maine.gov>, "Lavway, David" <David.Lavway@maine.gov>, "Whitcomb, Walt" <Walt.Whitcomb@maine.gov>

Dr. Shaler,

I wanted to let you know that representatives from Maine Revenue Services and the Maine Forest Service will not be attending the tree growth tax law committee meetings. The Administration's position is that we have studied the issue enough over the years and it is now time to amend the law to allow the MFS to audit management plans to ensure they are in compliance.

If the committee would like specific information from the Administration, please send them in writing to the Governor and we will respond accordingly.

Sincerely,
Lance

Lance Libby
Senior Policy Advisor
Office of the Governor
207-287-3544, Office
207-592-0041, Mobile

Appendix 3 - Information request to Governors Office

School of Forest Resources
College of Natural Sciences, Forestry, and Agriculture

THE UNIVERSITY OF MAINE

5755 Nutting Hall
Orono, ME 04469-5755
Tel: 207-581-2841
Fax: 207-581-2875
www.forest.umaine.edu

Stephen M. Shaler,Ph.D.

Director & Professor
School of Forest Resources

Associate Director, Advanced Structures & Composites Center

5755 Nutting Hall
University of Maine
Orono, ME 04469-5755

Phone: (207) 581-4737
Mobile: (207) 991-0840
Fax: (207) 581-2875

EMail: shaler@maine.edu

www.forest.umaine.edu
composites.umaine.edu

MEMO: October 29, 2017

TO: Mr. Lance Libby
Senior Policy Advisor
Office of the Governor

RE: Request from Committee Name

Dear Mr. Libby:

The group requested by the 128th Legislature Committee on Taxation to review all aspects of the Maine Tree Growth Tax Law (MTGTL)[1] has met several times as we work to develop a data-driven report to be submitted by February 1, 2018. During these initial meetings, we have reviewed publicly available data to good effect, but have identified some gaps. In addition, the perspective and knowledge of Maine State Agencies (Maine Forest Service and Maine Revenue Services) were clearly identified as being relevant.

On behalf of the group, we are respectfully asking for information be provided to enable a more complete analysis of the strengths and deficits of the current MTGTL. The next scheduled meeting for the group is November 28 and for best effect having the information by then is desired.

- Request that a representative of the Maine Forest Service (MFS) speak to the study group relative to a presentation given by the MFS at the recent Maine Municipal Association annual meeting. The next meeting is scheduled for November 28 in Augusta.
- Request that the MFS provide data to the study group as to which communities were asked by the MFS to be invited to review compliance, which communities have reached out to the MFS for assistance, and whether the MFS has denied any communities request for assistance.
- Request that the MFS provide a copy of the letter about the MTGTL sent to all communities through the MMA.
- Request that a representative from the Maine Revenue Service (MRS) speak to the study group at their November 28 meeting.
- Request that the MRS provide data for any findings or assessments they have conducted in the Unorganized Territories regarding Tree Growth as a result of asking the MFS for assistance.
- Request that the MFS and MRS provide any available GIS layers that identify what parcels in the Organized and Unorganized Territories are enrolled in TGTL, even if only available for some parts of the state.
- Request that the MFS and MRS provide the total area and number of parcels of timberland ranging between 10 and 25 acres currently enrolled in TGTL for the Organized and Unorganized Territories.
- Requests the MFS for data regarding any findings or assessments made as a result of municipal assessor requests (and which municipalities asked for assistance) since June 30, 2017.

1. Organizational representatives include: Tom Abello - The Nature Conservancy, Tom Doak - Woodland Owners of Maine, Kate Dufour - Maine Municipal Association, Rene Noel - Association of Consulting Foresters, Julie Smith -Maine Farm Bureau, Patrick Strauch - Maine Forest Products Council, Stephen Shaler & Adam Daigneault - University of Maine.

I appreciate the consideration by the Governor of these requests and am available at any point to answer questions about this request or the study group activities.

Sincerely,

Stephen M. Shaler
Chair, Study Group on Maine Tree Growth Tax Law

Appendix 4 - Administration response to information request.

From: **Libby, Lance** Lance.Libby@maine.gov
Subject: FW: Tree Growth Tax Law Committee Information and Presentation Request
Date: November 7, 2017 at 1:10 PM
To: shaler@maine.edu

Dr. Shaler,

The Governor has reviewed the group's recent letter and will decline the request for representatives from the Maine Forest Service and the Maine Revenue Service to participate at the next meeting. In response to specific information requests contained in the attached letter, please send FOAA requests to each agency and the information will be compiled and provided to you.

Please let me know if you have any questions.

Sincerely,
Lance

Lance Libby
Senior Policy Advisor
Office of the Governor
207-287-3544, Office
207-592-0041, Mobile

---Original Message---
From: Stephen Shaler [mailto:shaler@maine.edu]
Sent: Sunday, October 29, 2017 6:15 PM
To: Libby, Lance <Lance.Libby@maine.gov>
Subject: Tree Growth Tax Law Committee Information and Presentation Request

Dear Mr. Libby:

The group studying the MTGTL has met several times and has identified some information will improve the data-driven nature of the report being developed. In addition, the group feels that having a representative from both the Maine Forest Service and Maine Revenue Service speak to the committee will be very helpful. Attached is a letter with the request including queries about specific information needs.

We thank the Governor for considering this request. Please let me know of any questions or points of needed clarification.

Sincerely,

Steve

--
Stephen Shaler, Ph.D.
Professor & Director // School of Forest Resources Associate Director // Advanced Structures & Composites Center University of Maine // 5755 Nutting Hall // Orono, ME 04469-5755
Phone: (207)581-4737 // Cell: (207) 991-0840 // FAX: (207) 581-2875 http://www.forest.umaine.edu
http://www.composites.umaine.edu

Tree Growth Tax Law Inf...017.pdf

Appendix 5 - Maine Forest Service response to FOAA.

PAUL R. LEPAGE
GOVERNOR

STATE OF MAINE
DEPARTMENT OF AGRICULTURE, CONSERVATION & FORESTRY
OFFICE OF THE COMMISSIONER
22 STATE HOUSE STATION
AUGUSTA, MAINE 04333

WALTER E. WHITCOMB
COMMISSIONER

December 14, 2017

Dear Mr. Shaler:

Commissioner Whitcomb forwarded your letter to me for response as it is a Freedom of Access Act (FOAA) request. Please find responses to each of your requests below.

Request that the Maine Forest Service (MFS) provide data to the study group as to which communities were asked by the MFS to be invited to review compliance, which communities have reached out to the MFS for assistance, and whether the MFS has denied any communities request for assistance.
MFS maintains a spreadsheet that lists municipalities that have requested assistance and a summary of our findings. MFS has not denied any requests. A copy of the spreadsheet is attached.

Request that the MFS provide a copy of the letter about the MTGTL sent to all communities through the Maine Municipal Association (MMA). **A copy of the August 15, 2017 letter is attached.**

Request that the Maine Revenue Service (MRS) provide data for any findings or assessments they have conducted in the Unorganized Territories regarding Tree Growth as a result of asking the MFS for assistance.
MFS does not have any documents responsive to this request.

Request that the MFS and MRS provide any available GIS layers that identify what parcels in the Organized and Unorganized Territories are enrolled in TGTL, even if only available for some parts of the state.
MFS does not maintain any such data, if it even exists.

Request that the MFS and MRS provide the total area and number of parcels of timberland ranging between 10 and 25 acres currently enrolled in TGTL for the Organized and Unorganized Territories.
MRS is the custodian of such data for the unorganized. Attached is an incomplete response regarding the organized territories. The response is incomplete due to municipal non-compliance.

Requests the MFS for data regarding any findings or assessments made as a result of municipal assessor requests (and which municipalities asked for assistance) since June 30, 2017.
See the summary spreadsheet mentioned in first response above. Also attached is a PowerPoint made as a result of a municipal inquiry.

Respectfully,

Mari Wells-Eagar

Mari Wells-Eagar, Esq.
Assistant to the Commissioner/Legislative Liaison

HARLOW BUILDING
18 ELKINS LANE,
AUGUSTA, ME 04330

Department of Agriculture Conservation & Forestry

PHONE: (207) 287-3200
FAX (207) 287-2400
WEB WWW.MAINE.GOV/DACF

Appendix 6 - MFS list of municipalities requesting assistance.

MFS TGTL Reviews Accepted or Closed Since 30 June 2017

Town requesting assistance	Town Contact	Landowner Name	Forester Name	Date of initial request	Accepted for review?	Date closed	Desk Review	Field Review	New TGTL acreage/value	Existing TGTL acres active	Findings	Comments
Milbridge	Andrew Wilson	4 enrolled	2 Foresters	1-Mar-17	Yes	17-Oct-17	Yes	No	No	Yes	Plans older than 10 years	No plan submitted for one parcel.
Dallas Plantation	Reginald Hammond	Victor and Susan Berko	Mark Beisswenger	15-May-17	Yes	31-Jul-17	Yes	Yes	No	Yes	Plan Conforms	Recommendations for harvest not implemented.
Mount Desert	Kyle Avila	Kathleen Copsis	Edwin Rosso	29-Aug-17	Yes		Yes	Yes	No	Yes	PENDING	
Mount Desert	Kyle Avila	David Gilpatric	Teresa Davis	29-Aug-17	Yes		Yes	Yes	No	Yes	PENDING	Well written plan.
Mount Desert	Kyle Avila	David Gilpatric	Theresa Davis	29-Aug-17	Yes		Yes	Yes	No	Yes	Plan Conforms Recommendations not implemented	
Mount Desert	Kyle Avila	Kathleen Copsis	Edwin Rosso	29-Aug-17	Yes		Yes	Yes	No	Yes	Plan Conforms Recommendations followed	Timber harvesting under Notification 404654 in 2008
Mount Desert	Kyle Avila	LCW Investments	Thomas Fox	29-Aug-17	Yes		Yes	Yes	No	Yes	Plan Conforms, Recommendations not implemented	Stand conditions indicate need for immediate attention.
Mount Desert	Kyle Avila			29-Aug-17	Yes						PENDING	
Mount Desert	Kyle Avila			29-Aug-17	Yes						PENDING	
Mount Desert	Kyle Avila			29-Aug-17	Yes						PENDING	
Liberty	Kara Ormsbee			29-Aug-17	Yes						PENDING	No Plans received yet. Still communicating with Assess Expect Plans shortly.
Liberty	Kara Ormsbee			29-Aug-17	Yes						PENDING	No Plans received yet. Still communicating with Assess Expect Plans shortly.
Liberty	Kara Ormsbee			29-Aug-17	Yes						PENDING	No Plans received yet. Still communicating with Assess Expect Plans shortly.
Liberty	Kara Ormsbee			29-Aug-17	Yes						PENDING	No Plans received yet. Still communicating with Assess Expect Plans shortly.
Liberty	Kara Ormsbee			29-Aug-17	Yes						PENDING	No Plans received yet. Still communicating with Assess Expect Plans shortly.
North Berwick	Craig Skelton	David and Lynne Peterson	David Parker	30-Aug-17	Yes	23-Oct-17	Yes	Yes	No	Yes	Plan Conforms. Stand Recommendations not followed. Financial Need	Anubmry. Open ended recommendations.
Fryeburg	Katie Haley	Eldridge Russell	Brian Reader	3-Oct-17	Yes		Yes	Yes	No	Yes	Plans Conform. Landowner actively managing parcels.	Very involved LO.
Fryeburg	Katie Haley	Eldridge Russell	Brian Reader	3-Oct-17	Yes		Yes	Yes	No	Yes	Plans Conform. Landowner actively managing parcels.	Very involved LO.
Fryeburg	Katie Haley	Eldridge Russell	Brian Reader	3-Oct-17	Yes		Yes	Yes	No	Yes	Plans Conform. Landowner actively managing parcels.	Very involved LO.
Fryeburg	Katie Haley	Eldridge Russell	Brian Reader	3-Oct-17	Yes		Yes	Yes	No	Yes	Plans Conform. Landowner actively managing parcels.	Very involved LO.
Chelsea	Shirley Bentley			7-Sep-17	Yes							No follow up by town.
Fort Kent	Angela Caulombe			25-Sep-17	Yes							Reinstated updated roster and never heard back.
Old Town	Travis Roy	Multiple		5-Oct-17	Yes						DIY Review	Review Old Town Roster was FONS database

Appendix 7 - August 15, 2017 letter from Maine Forest Service to Maine Municipal Association.

PAUL R. LEPAGE
GOVERNOR

STATE OF MAINE
DEPARTMENT OF AGRICULTURE, CONSERVATION & FORESTRY
MAINE FOREST SERVICE
22 STATE HOUSE STATION
AUGUSTA, MAINE 04333

WALTER E. WHITCOMB
COMMISSIONER

15 August 2017

Dear Assessor:

As you may know, the Governor recently issued an Executive Order regarding the Tree Growth Tax Law (TGTL). In his order, the Governor directed the Maine Forest Service (MFS) to reach out to all municipal assessors to offer our technical assistance in reviewing parcels enrolled in the TGTL program.

While the large majority of landowners enrolled in the TGTL program have forest management plans that comply with the law's requirements and are following the recommendations in their plans, we are aware of situations in a few areas of the state where a few landowners do not have compliant plans, and/or who are not following their plans' recommendations.

We have assisted municipalities across the state with respect to the TGTL, and we will continue to do so as our resources permit.

If you are aware of a situation such as described above in any town in which you serve, please do not hesitate to request our assistance. We are happy to help.

Please contact Tim Post (592-2239 or tim.post@maine.gov) with your request, and he will get the process started.

You may be interested in attending the MMA annual convention in early October. Maine Forest Service staff will present their findings from a recent examination of TGTL properties on Vinalhaven.

Thank you for your consideration. We look forward to working with you.

Sincerely,

Donald J. Mansius
Director, Forest Policy and Management
Maine Forest Service

DOUG DENICO, DIRECTOR
MAINE FOREST SERVICE
18 ELKINS LANE, HARLOW BUILDING

Agriculture Conservation & Forestry

PHONE: (207) 287-2791 OR 800-367-0223
FAX: (207) 287-8422
www.maineforestservice.gov

Appendix 8 - MFS data on parcels and acerage of land enrolled in the Tree Growth Tax Law Program as of 7 December, 2017.

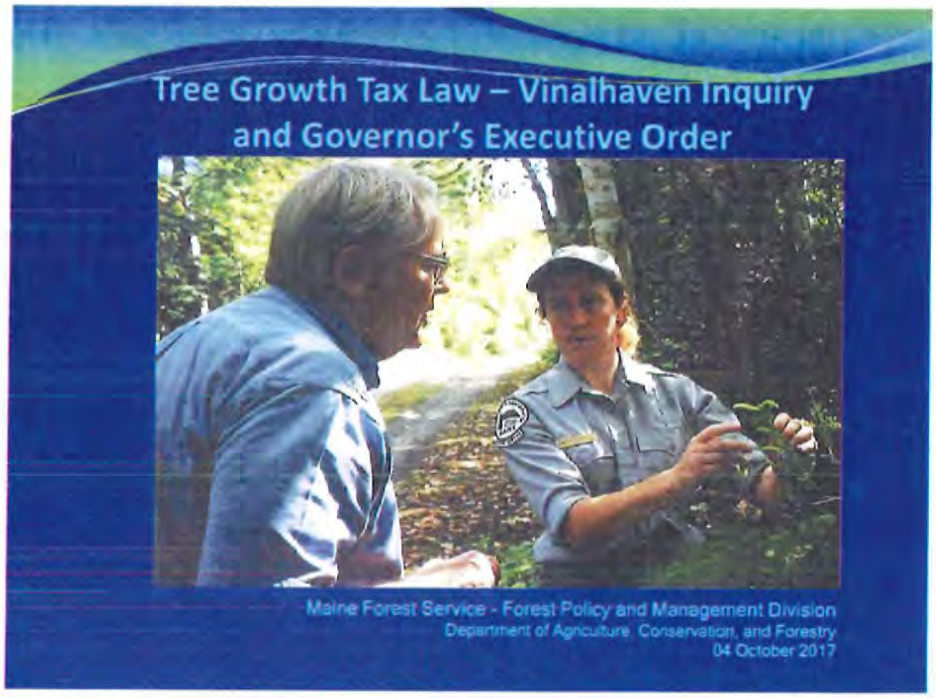
Maine Forest Service - Tree Growth Tax Law Program - Organized Municipalities - Incomplete Data

There are 5,921 parcels between 10 and 25 acres.

These parcels total 98,984 acres.

07 December 2017

Appendix 9 - Tree Growth Tax Law - Vinalhaven Inquiry and Governor's Executive Order. A presentation by the MFS to the Maine Municipal Association.



Forest Policy and Management Division

- Enabling statutes (all 12 M.R.S.)
  - §8002, sub-§§C, D, E, F
  - Chapter 805
- Purposes
  - Provide technical assistance, financial assistance, forest management information, and educational services to the public, forest landowners, loggers, foresters, forest products processors and marketers, municipalities, and many others.
  - Programs lay the foundation for additional economic activity in the state, including woodland owners hiring consulting foresters, loggers buying new equipment, and wood being harvested to supply Maine's forest products industry.
  - Implement the state's forest practices laws, providing outreach services and coordination of enforcement activities.
  - Anticipate and respond to forest policy issues and report to the public on the state of the forest resource.

Tree Growth Tax Law Philosophy

- Stability - take the long view
- Accountability - legislative intent
- Change - not undertaken lightly
- Focus - help people do the right thing

Tree Growth Tax Law Assistance

- Audiences
  - Landowners
  - Foresters
  - Municipalities
  - Real estate brokers, loggers, other related professionals
- How
  - Website
  - Workshops
  - Phone calls/email
  - Direct assistance
  - Referrals to private sector consulting foresters
  - Forest management plan incentive program

Forest Policy and Management Division

- Compliance issues - Our philosophy
  - FIRST PRIORITY: Education and outreach - training
  - SECOND PRIORITY: Intervention - fix small problems, keep them from getting bigger
  - THIRD PRIORITY: When all else fails - enforcement action
  - Our goal is to seek compliance and change behavior

MFS assistance to Towns

36 MRS §575-A. Determining compliance with forest management and harvest plan

- Upon request of a municipal assessor... and in accordance with section 579, the Director of the Bureau of Forestry... may provide assistance in evaluating a forest management and harvest plan to determine whether the plan *meets the definition of* a forest management and harvest plan in section 573, subsection 3-A.
- Upon request of a municipal assessor... the Director of the Bureau of Forestry may provide assistance in determining whether a harvest or other silvicultural activity conducted on land enrolled under this subchapter complies with the forest management and harvest plan prepared for that parcel of land...

MFS TGTL Review Procedure

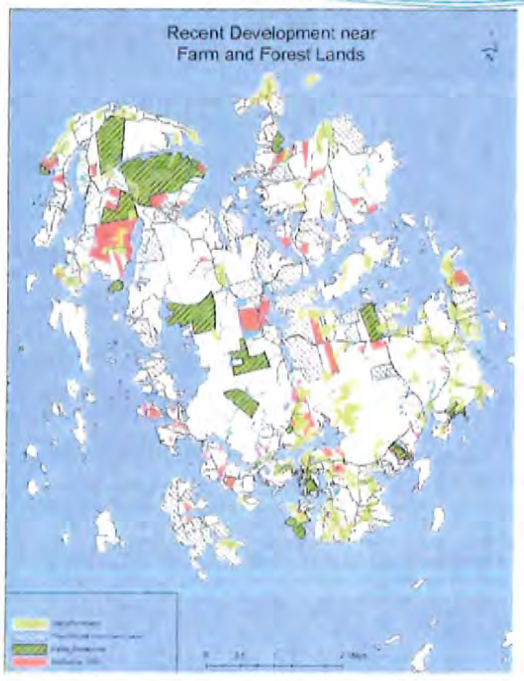
- Municipality requests MFS for assistance in writing.
- MFS puts together a Review Team (MFS staff).
- MFS requests municipality to obtain and provide us with copies of the management plan and all other pertinent materials.
- Review Team does a desk review of materials provided.
- Team determines if field visit is necessary (depending on whether a plan or harvest is being reviewed and other factors).
  - We look for strict compliance with the statute, and are advised and guided by Bulletin # 19
- Team reaches a final decision and notifies the municipality with a formal written response.
- All copies of plans, and other pertinent materials provided to MFS by the municipality are either returned to the municipality or destroyed (confidential information).
- The Assessor makes the final decision about how to proceed.

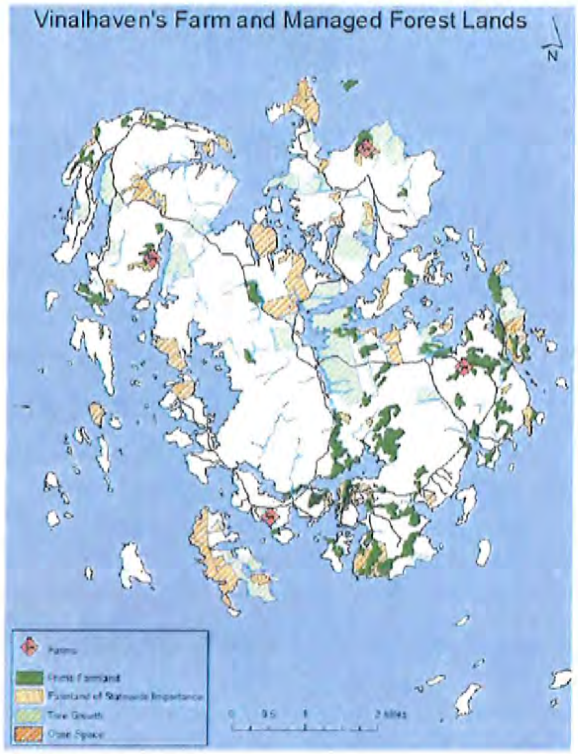
TGTL Issues

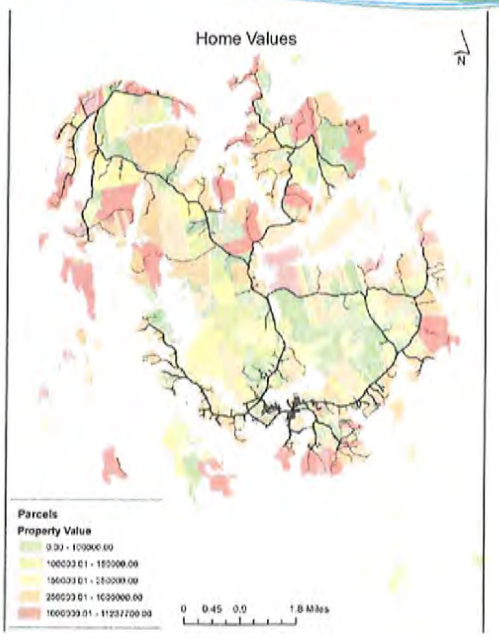
- Concerns about some TGTL landowners not fulfilling their responsibilities have been expressed often over the years.
  - 1989 management plan requirement
  - 1994 repeal of "personal use" exemption
  - 2008 meetings with consulting foresters
  - 2009 report to Taxation Committee
  - 2011 attestation of commercial use requirement
  - 2013 presentation to Taxation Committee
  - 2014 report to Taxation Committee

Vinalhaven TGTL Review

- Caveat - we can't do this for all towns.
- Received request from Vinalhaven in early 2016 to review TG parcels.
- In the beginning (March 2016) ... 28 parcels enrolled.
- Reviewed Vinalhaven TGTL roster; compared to Forest Operations Notification database.
- 6 harvest notifications since 1991 for 25 parcels.
- Many parcels enrolled for over 30 years ... no harvest notifications




Vinalhaven's Farm and Managed Forest Lands
N
Farms
Tree Growth
Open Space


Home Values
N
Parcels
Property Value
0.00 - 100000.00
100000.01 - 150000.00
150000.01 - 250000.00
250000.01 - 1000000.00
1000000.01 - 11237700.00
0 0.45 0.9 1.8 Miles

Vinalhaven TGTL Review

- April 2016: MFS sent "heads up" letter to TGTL landowners - before letter went out, 2 landowners transferred to Open Space.
- Assessor sent letters to landowners requesting forest management plans.
- Followup on some bad addresses.
- July 2016: 14 landowners had not responded to plan request (and followup request).
- 21 parcels remained in TGTL; 7 had transferred to Open Space - all before plan review began.

Vinalhaven TGTL Review

- Summer 2016: MFS staff reviewed forest management plans for compliance.
- September 2016: 17 parcels remained in TGTL.
- MFS staff visited all remaining parcels to examine forest management activities on ground.

Vinalhaven TGTL Review

- **What we found...**
- Of the 17 remaining parcels, MFS found that the owners of 10 parcels should consider transferring to Open Space or withdrawing from TGTL.
- Remainder should be re-evaluated toward the end of their 10-year planning periods (2017 - 2025).

Vinalhaven TGTL Review

- **What we found more specifically...**
- Largely custodial management;
- Weak and/or impractical recommendations concerning timber harvesting;
- Lack of active management even when markets were favorable;
- Harvested stands overtaken by brush, regeneration hampered by deer browse - no countermeasures taken;
- Misclassified land - not capable of growing trees for commercial harvest.

Governor's Bill – LD 1599

- Governor submitted LD 1599, An Act To Improve the Maine Tree Growth Tax Law last spring.
- Current version as amended:
  - Minor amendment to purpose statement (add "regeneration")
  - MFS may initiate review of TGTL parcels - significant differences between TGTL and just value; lack of harvest evidence
  - Work with landowner to help them comply (180 days for plan; 18 months for management)
  - Report findings to assessor
  - Assessor may not withdraw parcel while under review
  - Provides for minimum penalty prescribed by state constitution if parcel is withdrawn from TGTL

Governor's Bill – LD 1599

- Taxation Committee carried over bill
- Requested a group of interests to work on issues, lec by UMaine
- MMA is represented on the group
- Report back in January

Governor's Executive Order

- Governor issued Executive Order in late July directing MFS to reach out to municipal assessors and offer our assistance with TGTL.
- MFS also directed to assist landowners to bring them in to compliance, if possible.
- MMA communicated our message to towns in August.
- We've received several requests for assistance and are following up.

Closeout

- Caveat - we can't do what we did for Vinalhaven for all towns.
- Pick the most egregious examples.
- Please do the checklist before you call us.
- Assessors still make the final decision.
- We are here to help.

FMI

Donald J. Mansius
donald.j.mansius@maine.gov

Appendix 10 - Maine Revenue Service response to FOAA request.

Subject: RE: Tree Growth Tax Law Review Committee Request
From: "Heidrich, David" <David.Heidrich@maine.gov>
Date: 1/11/2018 4:13 PM
To: "shaler@maine.edu" <shaler@maine.edu>

Dr. Shaler:

I am responding to your below request to Department of Administrative and Financial Services (DAFS) Commissioner Alec Porteous. You requested the following items that were related, in part or in whole, to DAFS and Maine Revenue Services (MRS).

- Request that the Maine Revenue Service (MRS) provide data for any findings or assessments they have conducted in the Unorganized Territories regarding Tree Growth as a result of asking the MFS for assistance.
- Request that the MFS and MRS provide any available GIS layers that identify what parcels in the Organized and Unorganized Territories are enrolled in TGTL, even if only available for some parts of the state.
- Request that the MFS and MRS provide the total area and number of parcels of timberland ranging between 10 and 25 acres currently enrolled in TGTL for the Organized and Unorganized Territories.

With respect to item one, MRS has not sought the assistance of the Maine Forest Service. With respect to bullet item two, there are no such layers available to provide in the possession of MRS. Finally, for the last item, please see the two attached documents.

Please let me know if you have any further questions or concerns.

Sincerely,

David Heidrich, Jr.
Public Access Officer
Department of Administrative and Financial Services
(207) 624-7800

From: Stephen Shaler [mailto:shaler@maine.edu]
Sent: Wednesday, December 06, 2017 11:12 AM
To: Porteous, Alec
Subject: Fwd: Tree Growth Tax Law Review Committee Request

Commissioner Porteous:

The 128th Legislature Committee on Taxation created a study group to review all aspects of the Maine Tree Growth Tax Law (MTGTL). As part of this on-going process, the group submitted eight requests/questions to Governor LePage (see attached letter - dated 30 OCT 2017).

Mr. Lance Libby from the Governor's office responded on 7 November (attached file - Governor Office Response to Tree Growth Tax Law Committee Request.pdf) indicating that the requests for data from the Maine Forest Service and Maine Revenue Service can be provided through a FOAA request.

Specifically, the study group is requesting the following information:

RE: Tree Growth Tax Law Review Committee Request

- Request that the Maine Forest Service (MFS) provide data to the study group as to which communities were asked by the MFS to be invited to review compliance, which communities have reached out to the MFS for assistance, and whether the MFS has denied any communities request for assistance.
- Request that the MFS provide a copy of the letter about the MTGTL sent to all communities through the Maine Municipal Association (MMA).
- Request that the Maine Revenue Service (MRS) provide data for any findings or assessments they have conducted in the Unorganized Territories regarding Tree Growth as a result of asking the MFS for assistance.
- Request that the MFS and MRS provide any available GIS layers that identify what parcels in the Organized and Unorganized Territories are enrolled in TGTL, even if only available for some parts of the state.
- Request that the MFS and MRS provide the total area and number of parcels of timberland ranging between 10 and 25 acres currently enrolled in TGTL for the Organized and Unorganized Territories.
- Requests the MFS for data regarding any findings or assessments made as a result of municipal assessor requests (and which municipalities asked for assistance) since June 30, 2017.

Respectfully, the study group.

Organizational representatives include: Tom Abello - The Nature Conservancy, Tom Doak - Woodland Owners of Maine, Kate Dufour - Maine Municipal Association, Rene Noel - Association of Consulting Foresters, Julie Smith -Maine Farm Bureau, Patrick Strauch - Maine Forest Products Council, Stephen Shaler & Adam Daigneault - University of Maine.

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Stephen Shaler, Ph.D.
Professor & Director // School of Forest Resources
Associate Director // Advanced Structures & Composites Center
University of Maine // 5755 Nutting Hall // Orono, ME 04469-5755
Phone: (207)581-4737 // Cell: (207) 991-0840 // FAX: (207) 581-2875
http://www.forest.umaine.edu
http://www.composites.umaine.edu

—Attachments:

2016 MVR Statistical Summary - Tree Growth.pdf	40.1 KB
UT TG classified Lots 11-8-17.xlsx	9.1 KB

Appendix 11 - Maine Review Service MVR Statistical Summary

2016 Municipal Valuation Return Statistical Summary - Tree Growth

MUNICIPALITY	Number of Parcels	Softwood Acres	Mixed wood Acres	Hardwood Acres	Total Acres	Total Value	Acres First Classified	# Parcels Withdrawn	Acres Withdrawn	Penalties Assessed
ANDROSCOGGIN COUNTY										
AUBURN	47	482	1,465	578	2,526	$1,009,912	0	0	0	$0
DURHAM	57	1,342	1,618	564	3,524	$1,440,052	0	0	0	$0
GREENE	17	167	574	354	1,114	$434,557	0	0	0	$0
LEEDS	22	348	638	182	1,168	$477,300	47	0	0	$0
LEWISTON	12	45	384	180	609	$217,204	19	0	0	$0
LISBON	86	1,016	1,597	629	3,242	$1,311,514	0	2	7	$1,099
LIVERMORE	68	715	1,924	1,645	4,283	$1,639,522	106	1	138	$11,070
LIVERMORE FALLS	45	441	991	604	2,036	$799,584	0	0	0	$0
MECHANIC FALLS	21	382	571	146	1,099	$452,378	0	0	0	$0
MINOT	150	697	3,239	2,714	6,649	$2,524,775	0	0	0	$0
POLAND	86	941	1,813	1,465	4,219	$1,633,432	0	0	0	$0
SABATTUS	17	159	534	887	1,580	$573,304	0	0	0	$0
TURNER	31	159	738	1,170	2,067	$636,309	106	0	0	$0
WALES	10	0	305	206	511	$213,265	0	0	0	$0
TOTALS	669	6,913	16,391	11,323	34,627	$13,363,210	278	3	145	$12,169
AROOSTOOK COUNTY										
ALLAGASH	7	12,246	26,379	32,926	71,551	$11,781,861	0	0	0	$0
AMITY	74	4,398	8,771	4,870	17,839	$2,820,158	0	0	0	$0
ASHLAND	79	6,039	11,881	6,049	23,969	$3,580,851	0	0	0	$0
BLAINE	1	5	4	94	103	$15,076	0	0	0	$0
BRIDGEWATER	21	1,877	1,535	2,081	5,493	$855,176	0	0	0	$0
CARIBOU	21	288	680	315	1,283	$203,795	61	0	0	$0
CARY PLT	27	1,272	1,435	175	2,882	$421,090	0	0	0	$0
CASTLE HILL	23	746	3,207	1,126	5,079	$822,486	0	0	0	$0
CASWELL	2	5,253	2,602	825	8,681	$1,209,196	0	0	0	$0
CHAPMAN	45	1,354	3,986	2,462	7,804	$1,266,086	0	0	0	$0
CRYSTAL	85	6,523	5,712	1,395	13,629	$1,977,633	0	0	0	$0
CYR PLT	18	3,481	5,704	4,034	13,219	$2,089,034	0	0	0	$0
DYER BROOK	4	4,117	6,087	6,014	16,218	$2,586,928	0	0	0	$0
EAGLE LAKE	56	1,502	2,314	6,697	10,513	$1,774,210	0	0	0	$0
EASTON	24	526	819	470	1,914	$295,204	0	1	3	$215
FORT FAIRFIELD	19	188	439	306	933	$150,381	0	0	0	$0
FORT KENT	51	462	1,060	1,653	3,175	$529,488	0	4	222	$8,658
FRENCHVILLE	2	79	131	109	319	$45,742	0	0	0	$0
GARFIELD PLT	9	3,177	2,562	1,120	6,859	$1,005,657	0	0	0	$0
GLENWOOD PLT	14	6,851	10,984	3,431	21,266	$3,255,491	0	0	0	$0
GRAND ISLE	24	2,593	3,367	3,918	9,878	$1,576,054	0	0	0	$0
HAMLIN	4	1,440	978	559	2,977	$435,349	0	0	0	$0
HAMMOND	7	6,474	8,775	5,920	21,169	$3,296,236	0	0	0	$0
HAYNESVILLE	30	7,612	8,664	5,801	22,077	$3,399,030	0	0	0	$0

Section 4 Page 1

2018 Municipal Valuation Return Statistical Summary - Tree Growth

MUNICIPALITY	Number of Parcels	Softwood Acres	Mixed wood Acres	Hardwood Acres	Total Acres	Total Value	Acres First Classified	# Parcels Withdrawn	Acres Withdrawn	Penalties Assessed
HERSEY	11	5,947	5,513	8,030	19,490	$2,736,685	0	0	0	$0
HODGDON	30	411	1,499	631	2,541	$334,461	0	1	176	$1,645
HOULTON	19	322	467	272	1,060	$164,553	79	0	0	$0
ISLAND FALLS	38	1,322	2,935	972	5,228	$818,768	0	0	0	$0
LIMESTONE	5	191	529	28	748	$115,273	0	0	0	$0
LINNEUS	193	2,536	4,728	3,322	10,587	$1,685,879	0	0	0	$0
LITTLETON	15	722	909	809	2,240	$319,060	0	0	0	$0
LUDLOW	45	704	3,371	1,991	6,066	$1,001,136	0	0	0	$0
MACWAHOC PLT	22	8,130	5,332	1,804	15,386	$2,200,004	0	0	0	$0
MADAWASKA	41	518	1,810	1,593	3,921	$713,967	269	1	86	$4,484
MAPLETON	15	1,038	544	355	1,937	$278,575	233	0	0	$0
MARS HILL	18	120	400	625	1,145	$193,525	0	0	0	$0
MASARDIS	28	3,986	8,986	608	13,580	$2,067,758	505	0	0	$0
MERRILL	25	1,593	9,175	5,983	16,751	$3,066,683	0	0	0	$0
MONTICELLO	28	377	1,128	1,052	2,557	$421,777	0	0	0	$0
MORO PLT	11	3,369	6,956	5,775	16,100	$2,311,593	0	0	0	$0
NASHVILLE PLT	3	8,150	9,385	2,370	19,905	$2,855,485	0	0	0	$0
NEW CANADA	13	3,202	3,243	5,036	11,480	$1,603,894	0	0	0	$0
NEW LIMERICK	11	166	987	294	1,456	$224,322	0	0	0	$0
NEW SWEDEN	52	2,887	2,993	859	6,739	$1,045,473	0	0	0	$0
OAKFIELD	64	1,092	4,673	4,776	10,541	$1,766,540	0	0	0	$0
ORIENT	19	3,496	6,302	1,869	11,667	$1,797,622	0	0	0	$0
OXBOW PLT	16	5,734	11,055	1,392	18,181	$2,764,107	0	0	0	$0
PERHAM	63	3,211	3,718	1,829	8,758	$1,329,801	0	0	0	$0
PORTAGE LAKE	17	1,557	2,986	1,770	6,292	$976,543	0	0	0	$0
PRESQUE ISLE	17	234	300	902	1,436	$240,842	0	0	0	$0
REED PLT	16	15,202	12,335	4,030	31,567	$4,588,945	0	0	0	$0
SAINT AGATHA	6	294	479	179	952	$117,374	0	0	0	$0
SAINT FRANCIS	11	1,158	2,080	6,653	9,892	$1,247,990	0	0	0	$0
SAINT JOHN PLT	22	3,407	5,298	17,014	25,709	$4,380,894	0	0	0	$0
SHERMAN	56	2,613	3,020	2,449	8,082	$1,255,176	0	0	0	$0
SMYRNA	22	2,478	6,769	5,550	14,797	$2,406,916	0	0	0	$0
STOCKHOLM	23	6,686	5,506	3,488	15,680	$2,342,138	0	0	0	$0
VAN BUREN	33	983	1,531	2,191	4,704	$766,673	0	1	21	$7
WADE	24	1,332	11,062	2,537	14,931	$2,444,267	0	0	0	$0
WALLAGRASS	16	2,486	4,616	6,977	14,080	$2,323,889	230	0	0	$0
WASHBURN	13	499	477	292	1,268	$168,485	0	0	0	$0
WESTFIELD	37	3,544	4,024	7,349	14,918	$2,346,913	0	0	0	$0
WESTMANLAND	9	10,793	4,903	3,502	19,198	$2,738,017	0	0	0	$0
WESTON	55	1,765	6,144	3,412	11,321	$1,843,121	0	0	0	$0
WINTERVILLE PLT	25	442	2,289	1,026	3,758	$616,536	0	0	0	$0
WOODLAND	23	807	771	585	1,963	$261,417	0	0	0	$0
TOTALS	1,873	193,946	269,171	214,222	697,339	$109,662,646	1,377	8	508	$14,999

Section 4 Page 2

2016 Municipal Valuation Return Statistical Summary - Tree Growth

MUNICIPALITY	Number of Parcels	Softwood Acres	Mixed wood Acres	Hardwood Acres	Total Acres	Total Value	Acres First Classified	# Parcels Withdrawn	Acres Withdrawn	Penalties Assessed
CUMBERLAND COUNTY										
BALDWIN	68	1,940	3,210	1,117	6,268	$2,673,599	32	0	0	$0
BRIDGTON	139	1,833	4,717	2,168	8,719	$3,469,171	0	1	10	$4,093
BRUNSWICK	22	488	664	257	1,409	$400,407	0	0	0	$0
CAPE ELIZABETH	59	458	494	251	1,203	$485,337	0	0	0	$0
CASCO	85	1,315	3,472	1,576	6,364	$2,532,748	130	0	0	$0
CHEBEAGUE ISLAND	10	46	76	66	189	$73,062	0	0	0	$0
CUMBERLAND	43	226	939	215	1,380	$562,707	0	1	31	$51,067
FALMOUTH	54	272	719	352	1,343	$532,574	0	0	0	$0
FREEPORT	120	1,141	2,034	565	3,739	$1,530,129	0	3	42	$32,867
FRYE ISLAND	0	0	0	0	0	$0	0	0	0	$0
GORHAM	114	1,101	1,977	500	3,578	$1,468,678	92	1	100	$3,802
GRAY	55	500	2,362	454	3,316	$1,223,177	0	0	0	$0
HARPSWELL	56	891	657	134	1,482	$617,847	25	0	2	$12,260
HARRISON	101	1,057	2,487	820	4,364	$1,943,077	0	0	0	$0
LONG ISLAND	1	2	0	8	10	$3,372	0	0	0	$0
NAPLES	92	1,599	3,495	1,156	6,250	$2,532,391	3	0	0	$0
NEW GLOUCESTER	160	1,986	2,761	2,082	6,849	$2,686,859	0	1	2	$896
NORTH YARMOUTH	10	39	346	99	484	$194,379	29	0	0	$0
PORTLAND	3	66	7	15	88	$36,058	0	0	0	$0
POWNAL	15	351	255	76	682	$282,942	627	0	0	$0
RAYMOND	57	373	1,446	909	2,728	$1,059,069	55	0	0	$0
SCARBOROUGH	38	469	671	139	1,280	$530,022	0	1	20	$9,900
SEBAGO	112	1,080	5,271	2,018	8,369	$3,666,052	0	0	3	$6,453
SOUTH PORTLAND	0	0	0	0	0	$0	0	0	0	$0
STANDISH	166	2,666	4,972	1,675	9,313	$3,780,328	0	0	0	$0
WESTBROOK	20	219	402	158	779	$314,230	0	0	0	$0
WINDHAM	64	671	1,665	555	2,911	$1,177,098	17	1	3	$641
YARMOUTH	1	0	3	7	10	$3,470	0	0	0	$0
TOTALS	1,655	20,590	45,142	17,373	83,105	$33,778,804	1,008	9	212	$121,991
FRANKLIN COUNTY										
AVON	114	1,000	7,147	7,632	15,778	$4,699,294	126	0	0	$0
CARRABASSETT VALLEY	7	2,751	9,274	11,915	23,940	$7,106,042	0	0	0	$0
CARTHAGE	79	1,890	7,119	6,340	15,349	$4,536,207	0	0	0	$0
CHESTERVILLE	63	1,614	3,688	2,360	7,643	$2,232,856	0	0	0	$0
COPLIN PLT	8	6,688	6,101	3,756	16,545	$4,742,689	0	0	0	$0
DALLAS PLT	26	3,382	14,614	2,189	20,185	$5,864,821	0	0	0	$0
EUSTIS	30	6,178	7,889	2,550	16,617	$4,759,698	0	0	0	$0
FARMINGTON	131	899	3,417	3,777	8,092	$2,519,388	247	0	1	$260
INDUSTRY	87	469	1,590	4,620	6,679	$2,006,232	0	0	9	$2,733
JAY	85	671	2,331	1,535	4,538	$1,334,065	307	0	0	$0
KINGFIELD	75	1,510	5,019	11,347	17,875	$5,350,238	0	0	0	$0
NEW SHARON	136	829	4,932	3,016	8,776	$2,591,419	0	0	0	$0
NEW VINEYARD	95	972	2,705	6,056	9,433	$2,827,210	0	0	0	$0
PHILLIPS	185	1,016	6,785	10,388	18,189	$5,441,017	663	2	649	$2,856
RANGELEY	38	4,629	3,248	2,173	10,050	$2,866,432	0	0	0	$0

2016 Municipal Valuation Return Statistical Summary - Tree Growth

MUNICIPALITY	Number of Parcels	Softwood Acres	Mixed wood Acres	Hardwood Acres	Total Acres	Total Value	Acres First Classified	# Parcels Withdrawn	Acres Withdrawn	Penalties Assessed
RANGELEY PLT	85	6,354	8,336	5,070	19,760	$6,168,204	0	0	0	$0
SANDY RIVER PLT	20	3,145	6,341	3,020	12,506	$3,631,183	0	0	0	$0
STRONG	71	593	3,822	4,937	9,155	$2,736,956	117	0	0	$0
TEMPLE	99	989	4,852	10,566	16,489	$5,442,348	19	0	0	$0
WELD	115	986	8,095	16,189	25,270	$7,591,751	0	0	4	$1,017
WILTON	119	271	2,016	3,984	6,272	$1,883,384	0	0	0	$0
TOTALS	1,648	46,315	119,301	123,521	289,138	$86,329,444	1,476	2	663	$6,866
HANCOCK COUNTY										
AMHERST	51	4,444	4,220	5,949	14,613	$2,014,199	111	0	0	$0
AURORA	47	6,734	5,658	5,206	17,598	$1,975,712	185	0	0	$0
BAR HARBOR	36	570	306	77	953	$137,014	64	0	0	$0
BLUE HILL	86	3,059	3,453	592	7,103	$1,046,752	0	0	0	$0
BROOKLIN	17	220	432	0	681	$100,584	0	0	0	$0
BROOKSVILLE	20	569	412	118	1,098	$158,642	0	0	0	$0
BUCKSPORT	108	1,426	2,821	2,421	6,668	$943,515	56	0	0	$0
CASTINE	17	277	151	95	523	$79,942	0	0	0	$0
CRANBERRY ISLES	0	0	0	0	0	$0	0	0	0	$0
DEDHAM	62	3,299	2,643	6,547	12,489	$1,676,923	233	0	0	$0
DEER ISLE	59	1,509	1,086	150	2,745	$196,152	0	2	30	$21,081
EASTBROOK	1	4,532	3,833	5,147	13,512	$1,306,641	0	0	0	$0
ELLSWORTH	241	3,531	11,165	4,313	19,008	$2,799,770	0	0	2	$5,362
FRANKLIN	44	3,232	2,084	1,363	6,679	$945,762	313	0	0	$0
FRENCHBORO	1	98	0	0	98	$13,524	0	0	0	$0
GOULDSBORO	19	661	1,866	144	2,472	$375,443	0	0	0	$0
GREAT POND	20	7,310	7,446	5,196	18,852	$2,834,086	6	0	0	$0
HANCOCK	38	1,072	4,212	1,163	6,447	$1,080,093	0	0	0	$0
LAMOINE	9	76	200	31	307	$46,334	0	0	0	$0
MARIAVILLE	66	4,121	8,820	3,091	15,832	$2,325,019	250	0	0	$0
MOUNT DESERT	9	1,090	69	21	1,140	$163,888	0	3	668	$0
ORLAND	81	2,045	4,443	3,913	10,401	$1,470,415	0	0	0	$0
OSBORN	10	8,268	8,820	2,054	19,142	$2,802,714	0	0	0	$0
OTIS	52	1,765	4,137	5,169	11,071	$1,536,034	0	0	0	$0
PENOBSCOT	33	1,346	2,913	753	5,011	$743,555	121	1	122	$9,780
SEDGWICK	43	818	1,917	224	2,959	$446,932	0	0	0	$0
SORRENTO	5	196	51	23	270	$39,068	0	0	0	$0
SOUTHWEST HARBOR	8	253	141	4	398	$57,947	0	0	8	$0
STONINGTON	20	340	96	4	441	$49,875	0	0	0	$4,525
SULLIVAN	60	1,713	2,762	612	5,107	$831,754	1	0	0	$0
SURRY	76	1,894	4,249	632	6,775	$1,018,309	0	1	12	$26,695
SWANS ISLAND	23	501	206	0	708	$102,193	0	0	0	$0
TREMONT	12	104	63	0	167	$24,406	0	0	0	$0
TRENTON	25	433	625	104	1,162	$172,418	0	0	0	$0
VERONA	1	0	14	47	61	$7,593	0	0	0	$0
WALTHAM	64	4,149	7,291	1,571	13,011	$1,930,797	0	1	1	$92
WINTER HARBOR	7	1,416	996	254	2,666	$385,756	0	0	0	$0
TOTALS	1,471	73,010	99,240	56,995	229,245	$31,812,869	1,339	8	843	$67,535

Section 4 Page 4

2016 Municipal Valuation Return Statistical Summary - Tree Growth

MUNICIPALITY	Number of Parcels	Softwood Acres	Mixed wood Acres	Hardwood Acres	Total Acres	Total Value	Acres First Classified	# Parcels Withdrawn	Acres Withdrawn	Penalties Assessed
KENNEBEC COUNTY										
ALBION	48	336	1,555	1,133	3,023	$976,567	58	0	0	$0
AUGUSTA	84	357	1,115	1,293	2,765	$853,636	0	2	20	$458
BELGRADE	107	692	3,502	1,381	5,774	$1,564,602	0	0	0	$0
BENTON	52	247	1,820	550	2,617	$909,879	0	0	0	$0
CHELSEA	7	16	294	274	584	$183,352	0	0	0	$0
CHINA	52	782	1,472	644	2,898	$975,029	0	2	35	$8,401
CLINTON	140	834	3,792	1,720	6,347	$2,138,102	0	1	35	$4,860
FARMINGDALE	1	5	28	10	43	$14,759	0	0	0	$0
FAYETTE	114	765	2,657	2,200	5,623	$1,795,368	10	0	0	$0
GARDINER	11	28	558	59	645	$236,919	0	0	0	$0
HALLOWELL	5	3	108	119	231	$70,987	0	0	0	$0
LITCHFIELD	65	222	1,342	1,031	2,594	$833,047	0	2	121	$8,152
MANCHESTER	9	309	594	316	1,219	$404,553	0	0	0	$0
MONMOUTH	34	115	1,162	279	1,556	$549,562	0	0	0	$0
MOUNT VERNON	105	615	2,402	1,665	4,682	$1,520,338	74	0	0	$0
OAKLAND	50	330	1,583	1,198	3,112	$1,001,389	0	0	0	$0
PITTSTON	26	188	621	480	1,289	$414,398	17	0	0	$0
RANDOLPH	0	0	0	0	0	$0	0	0	0	$0
READFIELD	73	442	2,060	831	3,334	$1,133,189	0	0	0	$0
ROME	29	139	1,104	1,030	2,273	$714,865	53	0	7	$80,057
SIDNEY	22	210	416	178	804	$270,875	0	0	0	$0
VASSALBORO	109	751	2,491	1,506	4,748	$1,560,864	0	0	0	$0
VIENNA	36	215	1,296	1,353	2,864	$890,466	72	0	0	$0
WATERVILLE	2	0	22	31	53	$15,961	0	0	0	$0
WAYNE	30	196	647	186	1,029	$356,832	17	0	0	$0
WEST GARDINER	4	49	128	85	262	$85,460	10	1	24	$889
WINDSOR	85	1,131	2,502	961	4,594	$1,716,102	0	0	0	$0
WINSLOW	97	813	2,709	1,562	5,085	$1,678,658	0	0	0	$0
WINTHROP	40	195	926	561	1,682	$552,820	64	0	0	$0
TOTALS	1,438	10,185	38,907	22,638	71,729	$23,818,439	376	8	242	$102,816
KNOX COUNTY										
APPLETON	48	428	765	471	1,663	$546,116	0	0	0	$0
CAMDEN	31	141	241	678	1,059	$300,538	14	0	0	$0
CUSHING	28	237	866	35	1,137	$459,550	0	0	0	$0
FRIENDSHIP	37	444	859	152	1,456	$511,646	40	1	0	$2,210
HOPE	40	254	777	968	1,999	$812,575	0	0	0	$0
ISLE AU HAUT	10	969	166	20	1,175	$393,682	0	0	0	$0
MATINICUS ISLE PLT	0	0	0	0	0	$0	0	0	0	$0
NORTH HAVEN	1	195	0	0	195	$64,155	0	0	0	$0
OWLS HEAD	3	188	39	9	236	$66,834	0	0	0	$0
ROCKLAND	18	46	580	437	1,063	$341,743	0	0	0	$0
ROCKPORT	13	34	186	395	615	$176,709	0	0	0	$0
SAINT GEORGE	29	881	385	186	1,451	$601,951	0	0	0	$0

2016 Municipal Valuation Return Statistical Summary - Tree Growth

MUNICIPALITY	Number of Parcels	Softwood Acres	Mixed wood Acres	Hardwood Acres	Total Acres	Total Value	Acres First Classified	# Parcels Withdrawn	Acres Withdrawn	Penalties Assessed
SOUTH THOMASTON	8	120	184	53	337	$114,859	0	0	0	$0
THOMASTON	2	19	47	34	100	$32,378	0	0	0	$0
UNION	27	253	487	548	1,288	$393,223	0	0	0	$0
VINALHAVEN	24	251	318	76	645	$222,346	0	0	0	$0
WARREN	28	263	1,644	246	2,152	$774,617	0	0	0	$0
WASHINGTON	53	527	1,817	834	3,178	$1,088,741	26	0	0	$0
TOTALS	388	5,269	9,320	5,141	19,730	$6,701,763	78	1	0	$2,210
LINCOLN COUNTY										
ALNA	98	790	2,232	832	3,854	$1,129,698	10	0	0	$0
BOOTHBAY	30	334	406	294	1,034	$335,688	0	0	0	$0
BOOTHBAY HARBOR	7	5	79	14	98	$32,188	0	0	0	$0
BREMEN	72	560	1,446	793	2,799	$927,705	0	0	0	$0
BRISTOL	30	247	730	260	1,237	$358,118	0	0	0	$0
DAMARISCOTTA	22	187	576	330	1,093	$361,145	0	0	0	$0
DRESDEN	99	386	711	263	1,370	$485,528	0	1	34	$2,318
EDGECOMB	26	259	556	308	1,123	$353,144	0	0	0	$0
JEFFERSON	102	1,031	4,215	1,020	6,265	$2,196,842	79	0	0	$0
MONHEGAN PLT	0	0	0	0	0	$0	0	0	0	$0
NEWCASTLE	142	1,464	3,921	1,170	6,555	$2,149,909	0	3	217	$0
NOBLEBORO	14	138	218	213	569	$179,769	32	0	0	$10,576
SOMERVILLE	11	209	887	810	1,907	$602,297	0	0	0	$0
SOUTH BRISTOL	23	310	479	148	937	$385,094	14	0	0	$0
SOUTHPORT	1	0	32	0	32	$12,255	0	0	0	$0
WALDOBORO	53	733	1,362	622	2,717	$1,002,524	0	0	0	$0
WESTPORT ISLAND	28	257	406	113	776	$267,084	0	0	0	$0
WHITEFIELD	52	630	2,052	357	3,038	$1,078,281	0	0	0	$0
WISCASSET	20	284	457	206	948	$317,405	0	0	0	$0
TOTALS	768	7,633	20,765	7,754	36,351	$12,164,802	135	4	251	$12,894
OXFORD COUNTY										
ANDOVER	117	0	0	0	0	$0	0	0	0	$0
BETHEL	167	3,921	6,719	4,882	15,522	$4,521,340	0	6	27	$4,282
BROWNFIELD	161	1,958	2,920	3,966	8,844	$2,597,830	0	1	29	$11,127
BUCKFIELD	78	629	1,853	1,989	4,470	$1,321,138	0	0	0	$0
BYRON	27	4,284	10,031	14,994	29,229	$8,659,987	0	0	0	$0
CANTON	71	792	3,363	4,082	8,236	$2,448,144	0	0	0	$0
DENMARK	170	3,796	6,669	3,463	13,928	$4,036,615	0	0	5	$2,646
DIXFIELD	190	1,631	8,188	8,507	18,326	$5,986,636	10	0	16	$3,837
FRYEBURG	182	2,355	5,222	3,795	11,372	$3,659,883	0	1	5	$3,102
GILEAD	29	678	1,520	3,521	5,719	$1,705,738	0	0	0	$0
GREENWOOD	197	2,545	10,126	7,636	20,306	$5,980,392	93	0	0	$0
HANOVER	11	171	661	1,110	1,942	$579,503	0	0	0	$0
HARTFORD	170	1,085	6,279	5,924	13,288	$3,940,041	0	0	0	$0
HEBRON	55	826	2,687	1,451	4,963	$1,599,597	57	0	0	$0

Section # Page 6

2016 Municipal Valuation Return Statistical Summary - Tree Growth

MUNICIPALITY	Number of Parcels	Softwood Acres	Mixed wood Acres	Hardwood Acres	Total Acres	Total Value	Acres First Classified	# Parcels Withdrawn	Acres Withdrawn	Penalties Assessed
HIRAM	117	1,528	2,467	3,441	7,434	$2,187,845	0	1	34	$14,564
LINCOLN PLT	9	3,794	6,823	6,662	17,079	$5,003,374	0	0	0	$0
LOVELL	0	1,810	3,587	3,734	9,131	$2,682,292	0	0	0	$0
MAGALLOWAY PLT	3	9,790	7,391	7,307	24,488	$7,044,805	0	0	8	$0
MEXICO	30	1,162	4,297	2,776	8,235	$2,422,334	0	1	0	$0
NEWRY	0	2,763	7,062	14,507	24,332	$7,254,441	0	0	0	$0
NORWAY	79	1,079	3,526	1,675	6,276	$1,836,549	0	2	45	$10,602
OTISFIELD	97	2,831	3,283	1,587	7,682	$2,205,971	72	0	0	$0
OXFORD	89	1,179	2,806	2,226	6,211	$1,821,699	0	0	0	$0
PARIS	134	832	3,943	3,958	8,735	$2,591,594	368	0	0	$0
PERU	102	1,299	5,235	9,574	16,107	$4,813,871	0	0	0	$0
PORTER	132	987	4,592	2,926	8,504	$2,507,140	0	0	0	$0
ROXBURY	30	1,332	6,713	14,504	22,549	$6,764,773	0	0	5	$2,964
RUMFORD	278	3,247	8,626	13,988	25,761	$6,736,469	60	1	1	$1,780
STONEHAM	26	119	1,023	2,089	3,230	$970,822	0	0	0	$0
STOW	70	503	3,454	1,496	5,453	$1,766,042	0	0	2	$764
SUMNER	178	712	5,348	9,454	15,513	$4,651,872	0	0	0	$0
SWEDEN	96	1,867	6,165	3,758	11,789	$3,806,175	24	0	0	$0
UPTON	24	2,528	6,465	7,655	16,647	$4,918,930	0	0	0	$0
WATERFORD	116	2,073	6,245	5,189	13,507	$3,340,858	82	0	0	$0
WEST PARIS	45	209	1,533	1,054	2,795	$827,981	0	0	0	$0
WOODSTOCK	152	1,512	6,506	9,779	17,797	$5,306,905	75	1	6	$672
TOTALS	3,432	67,806	173,025	194,552	435,383	$128,510,847	861	14	182	$55,150
PENOBSCOT COUNTY										
ALTON	24	6,383	6,373	2,201	14,957	$2,169,067	0	0	0	$0
BANGOR	33	338	616	219	1,175	$172,136	0	1	11	$5,500
BRADFORD	99	1,332	4,717	1,056	7,105	$971,272	284	0	0	$0
BRADLEY	33	5,419	4,360	585	10,364	$1,516,759	25	0	1	$2,041
BREWER	3	26	57	15	98	$14,538	0	0	0	$0
BURLINGTON	84	9,172	14,197	3,245	26,614	$3,933,146	0	1	11	$1,070
CARMEL	68	908	2,855	848	4,611	$665,605	137	0	0	$0
CARROLL PLT	88	2,244	5,799	9,261	17,304	$2,387,359	8	1	144	$5,233
CHARLESTON	105	915	3,814	1,772	6,501	$952,732	115	0	0	$0
CHESTER	59	6,603	10,016	1,955	18,574	$2,752,244	0	0	0	$0
CLIFTON	79	3,064	6,810	3,968	13,842	$1,996,505	0	0	0	$0
CORINNA	53	419	1,440	555	2,414	$352,373	79	0	0	$0
CORINTH	80	516	2,629	694	3,840	$576,677	0	0	0	$0
DEXTER	102	946	3,622	1,438	6,006	$885,510	0	0	0	$0
DIXMONT	0	266	1,812	2,254	4,331	$661,685	0	0	0	$0
DREW PLT	0	1,813	9,386	2,862	14,070	$2,102,558	0	0	0	$0
EAST MILLINOCKET	2	493	3,237	1,219	4,948	$734,575	0	0	0	$0
EDDINGTON	38	613	1,629	652	2,894	$424,777	0	0	0	$0
EDINBURG	13	7,481	9,359	1,053	17,893	$2,392,456	0	0	0	$0
ENFIELD	50	1,951	5,631	1,004	8,586	$1,292,703	22	1	3	$2,205
ETNA	48	735	2,002	910	3,647	$532,747	11	0	0	$0

2016 Municipal Valuation Return Statistical Summary - Tree Growth

MUNICIPALITY	Number of Parcels	Softwood Acres	Mixed wood Acres	Hardwood Acres	Total Acres	Total Value	Acres First Classified	# Parcels Withdrawn	Acres Withdrawn	Penalties Assessed
EXETER	53	851	2,185	925	3,961	$579,952	0	0	0	$0
GARLAND	51	292	1,846	1,014	2,952	$427,433	0	0	0	$0
GLENBURN	34	587	1,477	575	2,439	$358,884	0	0	0	$0
GREENBUSH	87	3,297	8,671	1,221	13,190	$1,991,445	0	0	0	$0
HAMPDEN	31	444	505	70	1,018	$150,522	0	1	1	$1,131
HERMON	25	90	699	179	968	$148,098	0	0	0	$0
HOLDEN	30	179	1,876	847	2,902	$429,226	273	0	0	$0
HOWLAND	43	7,709	6,104	883	14,696	$2,362,858	0	1	158	$0
HUDSON	49	2,860	2,188	1,289	6,336	$969,800	0	0	0	$0
KENDUSKEAG	24	141	796	571	1,508	$216,417	0	0	0	$0
LAGRANGE	197	7,284	7,412	2,921	17,617	$2,384,654	0	0	0	$0
LAKEVILLE	185	3,016	6,641	3,585	13,242	$1,816,079	0	0	0	$0
LEE	120	2,941	4,754	2,905	10,600	$1,455,509	242	1	20	$2,045
LEVANT	27	296	714	231	1,241	$183,270	0	0	0	$0
LINCOLN	138	4,638	12,589	4,971	22,209	$3,282,431	857	4	20	$9,782
LOWELL	86	5,470	7,128	2,853	15,451	$2,243,388	30	1	29	$34,416
MATTAWAMKEAG	98	4,869	11,479	1,313	17,661	$2,668,809	0	0	0	$0
MAXFIELD	14	1,946	5,823	649	8,417	$1,279,314	0	0	0	$0
MEDWAY	51	3,483	12,848	3,278	19,407	$2,803,860	0	0	0	$0
MILFORD	48	2,687	3,899	597	7,183	$1,087,420	0	0	0	$612
MILLINOCKET	5	392	2,726	229	3,259	$506,084	0	0	0	$0
MOUNT CHASE	92	756	5,243	6,948	12,946	$1,719,094	95	0	0	$0
NEWBURGH	33	644	1,187	1,356	3,188	$444,307	0	0	0	$0
NEWPORT	43	776	1,647	566	2,990	$439,763	0	1	54	$0
OLD TOWN	43	488	3,004	491	3,983	$608,080	0	0	0	$0
ORONO	29	514	500	182	1,196	$173,139	0	0	0	$0
ORRINGTON	35	477	823	441	1,542	$219,476	0	0	0	$0
PASSADUMKEAG	24	3,577	2,286	588	6,430	$925,587	0	0	0	$0
PATTEN	66	1,939	5,486	4,463	11,888	$1,471,284	0	0	0	$0
PLYMOUTH	44	1,100	2,037	641	3,778	$555,937	0	0	0	$0
SEBOEIS PLT	48	3,467	11,134	4,110	18,711	$2,761,237	0	0	0	$0
SPRINGFIELD	145	5,010	7,845	2,743	15,598	$2,098,709	0	0	0	$0
STACYVILLE	22	2,891	7,785	6,853	17,529	$2,480,824	145	0	0	$0
STETSON	46	932	2,049	1,107	4,088	$556,033	0	0	0	$0
VEAZIE	2	11	19	48	78	$10,414	0	0	0	$0
WEBSTER PLT	6	7,755	7,648	1,592	16,996	$2,488,199	0	0	0	$0
WINN	112	8,136	9,624	3,695	21,455	$3,113,388	313	0	0	$0
WOODVILLE	67	6,516	10,153	4,787	21,456	$3,107,605	112	3	6	$1,332
TOTALS	3,273	149,819	280,598	109,463	539,879	$78,106,911	2,759	17	463	$68,370
PISCATAQUIS COUNTY										
ABBOT	69	1,285	4,227	2,722	8,235	$1,344,414	0	0	0	$0
ATKINSON	64	1,090	6,099	2,769	9,957	$1,636,216	0	0	0	$0
BEAVER COVE	20	4,035	7,295	5,030	16,350	$2,596,703	0	0	0	$0
BOWERBANK	7	4,110	13,259	4,669	22,038	$2,820,858	0	0	0	$0
BROWNVILLE	125	6,673	7,436	3,327	17,436	$2,629,869	0	1	26	$10,508
DOVER-FOXCROFT	153	2,614	6,810	3,000	12,623	$2,004,152	63	0	0	$0

Section 4 Page 8

2016 Municipal Valuation Return Statistical Summary - Tree Growth

MUNICIPALITY	Number of Parcels	Softwood Acres	Mixed wood Acres	Hardwood Acres	Total Acres	Total Value	Acres First Classified	# Parcels Withdrawn	Acres Withdrawn	Penalties Assessed
GREENVILLE	100	5,215	7,333	2,820	15,368	$2,346,178	202	0	0	$0
GUILFORD	94	2,355	5,682	4,382	12,428	$2,014,772	0	0	0	$0
KINGSBURY PLT	41	2,476	12,052	10,098	24,575	$4,105,057	0	0	203	$36,830
LAKE VIEW PLT	23	1,993	12,455	7,840	22,317	$3,718,088	0	0	0	$0
MEDFORD	73	7,877	9,580	3,104	20,362	$3,063,899	1	4	69	$5,609
MILO	101	1,836	4,554	1,437	7,827	$1,231,885	0	0	0	$0
MONSON	127	2,892	8,469	5,465	16,827	$2,733,708	0	0	0	$0
PARKMAN	165	2,681	6,904	3,616	13,201	$2,115,303	0	0	0	$0
SANGERVILLE	106	1,514	3,621	1,367	6,502	$1,025,662	63	0	0	$0
SEBEC	78	2,855	6,374	3,162	12,391	$2,163,295	95	0	0	$0
SHIRLEY	20	11,465	9,057	4,640	25,161	$3,709,927	0	1	2	$252
WELLINGTON	35	1,292	8,137	4,316	13,745	$2,278,805	362	0	0	$0
WILLIMANTIC	17	7,184	7,655	5,718	20,557	$3,169,055	0	0	0	$0
TOTALS	1,438	71,441	146,976	79,483	297,900	$46,701,826	806	6	302	$53,199
SAGADAHOC COUNTY										
ARROWSIC	3	91	106	32	229	$69,650	0	0	0	$0
BATH	10	133	110	57	299	$121,502	0	0	0	$0
BOWDOIN	63	656	1,568	2,096	4,320	$1,604,988	0	0	0	$0
BOWDOINHAM	63	823	1,379	437	2,439	$988,719	0	0	0	$0
GEORGETOWN	8	109	130	38	277	$115,922	0	0	0	$0
PHIPPSBURG	37	451	817	479	1,747	$690,773	0	0	0	$0
RICHMOND	39	174	912	885	1,971	$739,429	51	0	0	$0
TOPSHAM	110	733	1,917	689	3,339	$1,344,481	63	0	3	$3,086
WEST BATH	17	427	238	147	812	$330,680	0	0	0	$0
WOOLWICH	56	572	1,517	675	2,964	$1,163,918	39	1	45	$0
TOTALS	406	3,969	8,694	5,734	18,397	$7,169,054	153	1	48	$3,086
SOMERSET COUNTY										
ANSON	152	1,049	4,566	4,223	9,838	$1,643,853	146	0	0	$0
ATHENS	150	2,107	6,924	3,092	12,122	$1,954,846	0	0	0	$0
BINGHAM	41	3,549	9,276	4,041	16,866	$2,956,554	0	1	146	$85,446
BRIGHTON PLT	63	3,138	11,036	7,159	21,333	$3,493,260	0	1	2	$2,456
CAMBRIDGE	35	958	1,659	462	3,079	$472,317	1	0	0	$0
CANAAN	84	1,502	5,655	1,833	8,990	$1,445,140	3	0	0	$0
CARATUNK	11	7,776	14,211	4,979	26,966	$4,597,045	944	0	0	$0
CORNVILLE	102	2,109	3,360	1,330	6,799	$943,360	77	2	6	$3,905
DENNISTOWN PLT	4	3,282	9,099	9,107	21,488	$3,643,542	0	0	0	$0
DETROIT	11	40	389	104	533	$96,499	0	1	1,033	$0
EMSDEN	99	917	3,972	2,408	7,297	$1,201,215	314	2	522	$0
FAIRFIELD	131	1,275	4,959	2,830	9,065	$1,483,648	190	0	0	$0
HARMONY	78	1,113	3,684	3,115	7,892	$1,301,882	0	0	0	$0
HARTLAND	75	3,054	5,773	2,147	10,974	$1,707,608	0	0	0	$0
HIGHLAND PLT	17	5,921	4,325	13,650	23,896	$3,894,795	0	0	1	$0
JACKMAN	24	5,653	8,805	4,470	18,929	$2,940,376	0	0	0	$0
MADISON	262	2,331	7,948	3,474	13,753	$2,219,965	0	0	0	$0

Section 4 Page 9

2016 Municipal Valuation Return Statistical Summary - Tree Growth

MUNICIPALITY	Number of Parcels	Softwood Acres	Mixed wood Acres	Hardwood Acres	Total Acres	Total Value	Acres First Classified	# Parcels Withdrawn	Acres Withdrawn	Penalties Assessed
MERCER	78	433	3,540	1,237	5,208	$859,853	0	1	11	$1,238
MOOSE RIVER	6	2,320	17,407	2,078	21,805	$3,526,673	0	0	0	$0
MOSCOW	30	6,050	10,091	4,964	21,105	$2,269,754	389	2	82	$2,669
NEW PORTLAND	168	1,509	8,071	4,106	13,685	$2,255,894	0	2	137	$14,858
NORRIDGEWOCK	110	1,612	3,554	1,750	6,917	$767,684	0	0	2	$206
PALMYRA	29	231	425	516	1,173	$191,518	60	0	0	$0
PITTSFIELD	48	911	3,221	1,666	5,798	$942,271	0	0	0	$0
PLEASANT RIDGE PLT	16	2,280	6,656	2,739	11,674	$1,867,502	0	0	0	$0
RIPLEY	27	602	1,319	989	2,910	$440,782	112	0	0	$0
SAINT ALBANS	49	439	2,023	1,917	4,379	$629,840	80	0	0	$0
SKOWHEGAN	100	1,787	4,569	1,882	8,237	$1,308,796	29	0	0	$0
SMITHFIELD	74	731	2,489	1,243	4,463	$723,351	0	0	0	$0
SOLON	311	2,408	10,364	3,486	16,257	$2,629,886	0	3	28	$2,710
STARKS	112	1,259	2,926	2,225	6,409	$891,396	0	0	0	$0
THE FORKS PLT	2	6,233	8,160	5,170	19,563	$3,030,147	0	0	0	$0
WEST FORKS PLT	5	9,542	11,973	2,680	24,194	$3,605,574	0	1	2,074	$0
TOTALS	2,503	84,109	202,408	107,073	393,590	$61,836,626	2,346	16	4,024	$113,498
WALDO COUNTY										
BELFAST	41	493	704	355	1,551	$464,810	0	0	1	$0
BELMONT	7	212	507	136	855	$237,146	283	0	0	$0
BROOKS	23	286	612	1,090	1,988	$589,900	0	0	0	$0
BURNHAM	53	1,135	4,509	1,363	7,008	$2,425,612	0	0	0	$0
FRANKFORT	45	67	1,315	2,074	3,456	$1,082,587	0	0	10	$680
FREEDOM	35	121	1,061	955	2,137	$674,284	0	0	0	$0
ISLESBORO	18	193	216	47	456	$157,284	0	0	0	$0
JACKSON	43	372	1,845	1,195	3,512	$945,504	1,253	0	0	$0
KNOX	26	141	670	612	1,322	$410,694	0	0	0	$0
LIBERTY	18	298	670	246	1,183	$403,138	0	0	0	$0
LINCOLNVILLE	63	349	823	965	2,236	$698,728	0	0	0	$0
MONROE	11	164	442	212	818	$251,910	0	0	0	$0
MONTVILLE	55	915	1,763	631	3,310	$1,127,238	8	0	0	$0
MORRILL	11	178	443	244	864	$257,637	0	0	0	$0
NORTHPORT	14	59	182	154	374	$118,017	45	0	0	$0
PALERMO	38	615	1,412	1,173	3,199	$1,125,589	126	0	0	$0
PROSPECT	16	58	423	314	792	$255,216	0	0	0	$0
SEARSMONT	102	1,778	2,855	887	5,518	$1,883,861	0	0	0	$0
SEARSPORT	20	112	556	208	875	$299,257	0	0	0	$0
STOCKTON SPRINGS	25	228	632	195	1,056	$354,060	3	0	0	$0
SWANVILLE	9	20	336	355	711	$220,041	0	0	0	$0
THORNDIKE	24	408	773	376	1,557	$520,155	0	0	0	$0
TROY	106	1,111	4,060	1,013	6,184	$2,162,707	0	0	5	$10,580
UNITY	62	770	2,427	1,097	4,294	$1,445,111	33	0	0	$0
WALDO	6	150	185	124	459	$149,841	0	0	0	$0
WINTERPORT	16	291	710	365	1,366	$454,713	0	0	0	$0
TOTALS	888	10,485	30,209	16,376	57,080	$18,731,242	1,761	1	16	$11,280

2016 Municipal Valuation Return Statistical Summary - Tree Growth

MUNICIPALITY	Number of Parcels	Softwood Acres	Mixed wood Acres	Hardwood Acres	Total Acres	Total Value	Acres First Classified	# Parcels Withdrawn	Acres Withdrawn	Penalties Assessed
WASHINGTON COUNTY										
ADDISON	40	1,118	2,314	645	4,077	$663,534	0	3	415	$0
ALEXANDER	26	2,547	8,477	2,381	13,405	$1,998,288	0	0	0	$0
BAILEYVILLE	21	2,079	7,762	3,492	13,334	$1,954,951	0	0	0	$0
BARING PLT	5	72	250	80	402	$59,696	0	0	0	$0
BEALS	1	0	53	0	53	$7,547	0	0	0	$0
BEDDINGTON	32	5,304	6,079	2,778	14,161	$2,350,072	0	0	3	$4,205
CALAIS	117	2,095	3,859	3,422	9,376	$1,324,044	0	0	0	$0
CHARLOTTE	28	1,217	4,438	1,217	6,872	$1,026,531	0	0	0	$0
CHERRYFIELD	43	944	1,800	1,219	3,962	$566,910	0	0	0	$0
CODYVILLE PLT	No Report									
COLUMBIA	71	1,558	3,587	743	5,888	$967,460	29	0	0	$0
COLUMBIA FALLS	46	2,357	4,057	897	7,311	$1,083,850	0	0	0	$0
COOPER	40	1,780	6,489	2,070	10,339	$1,536,420	0	0	0	$0
CRAWFORD	9	5,902	6,427	3,451	15,780	$2,263,818	0	0	0	$0
CUTLER	32	3,098	881	121	4,100	$583,212	0	0	0	$0
DANFORTH	54	4,754	11,103	8,032	23,888	$3,105,242	148	0	0	$0
DEBLOIS	3	28	167	120	315	$45,237	77	0	0	$0
DENNYSVILLE	8	2,534	1,411	101	4,046	$634,796	0	0	0	$0
EAST MACHIAS	47	3,524	4,219	2,381	10,123	$1,451,702	0	0	0	$0
EASTPORT	10	126	38	58	222	$29,866	0	0	0	$0
GRAND LAKE STREAM PLT	9	9,039	10,643	2,421	22,103	$3,245,624	0	0	0	$0
HARRINGTON	16	570	345	56	970	$140,590	0	0	0	$0
JONESBORO	51	4,641	4,778	1,807	11,226	$1,706,703	0	0	0	$0
JONESPORT	11	2,668	847	322	3,837	$597,214	0	0	0	$0
LUBEC	53	1,183	1,528	610	3,321	$392,451	0	0	0	$0
MACHIAS	29	898	1,165	257	2,320	$375,810	0	0	0	$0
MACHIASPORT	28	487	557	127	1,171	$149,312	0	0	0	$0
MARSHFIELD	17	2,103	3,092	1,043	6,238	$957,789	20	0	0	$0
MEDDYBEMPS	15	423	934	357	1,714	$251,368	0	0	0	$0
MILBRIDGE	70	746	1,250	227	2,223	$330,642	0	0	0	$0
NORTHFIELD	40	9,996	6,057	1,098	17,150	$2,482,431	0	0	0	$0
PEMBROKE	43	1,213	1,537	738	3,488	$528,571	0	0	0	$0
PERRY	66	1,600	2,069	608	4,477	$653,555	45	0	0	$0
PRINCETON	38	3,524	9,474	2,889	15,886	$2,354,523	0	0	2	$0
ROBBINSTON	48	977	1,449	946	3,372	$414,546	2	0	0	$0
ROQUE BLUFFS	9	563	300	8	871	$111,470	0	0	0	$0
STEUBEN	30	1,101	3,165	267	4,532	$759,882	0	0	0	$0
TALMADGE	3	2,703	9,811	8,402	20,915	$2,374,185	0	0	0	$0
TOPSFIELD	27	7,643	10,497	6,001	24,141	$3,639,895	0	0	0	$0
VANCEBORO	5	1,716	4,976	3,396	10,088	$1,447,260	0	0	0	$0
WAITE	3	7,108	12,754	2,165	22,027	$2,628,539	63	0	0	$0
WESLEY	79	8,237	10,612	2,623	21,472	$3,154,686	0	0	0	$0
WHITING	106	4,809	8,138	1,417	14,364	$2,138,544	0	1	8	$14,441
WHITNEYVILLE	28	1,335	2,084	1,012	4,430	$641,017	0	0	0	$0
TOTALS	1,457	116,518	181,471	72,003	369,991	$53,129,591	404	4	427	$18,646

2016 Municipal Valuation Return Statistical Summary - Tree Growth

MUNICIPALITY	Number of Parcels	Softwood Acres	Mixed wood Acres	Hardwood Acres	Total Acres	Total Value	Acres First Classified	# Parcels Withdrawn	Acres Withdrawn	Penalties Assessed
YORK COUNTY										
ACTON	39	1,294	1,695	1,499	4,487	$1,819,959	8	0	15	$7,533
ALFRED	55	347	1,713	1,512	3,571	$1,350,043	38	1	20	$9,798
ARUNDEL	22	591	605	110	1,306	$517,994	0	0	19	$5,967
BERWICK	57	843	1,348	614	2,805	$1,183,336	0	2	6	$6,541
BIDDEFORD	27	204	291	1,051	1,547	$541,320	0	1	13	$0
BUXTON	37	403	858	334	1,594	$641,897	1	1	16	$4,650
CORNISH	79	719	3,620	1,806	6,145	$2,411,138	0	0	0	$0
DAYTON	2	33	68	1	102	$36,653	0	0	0	$0
ELIOT	15	143	209	8	360	$152,489	85	0	0	$0
HOLLIS	156	1,641	2,453	1,594	5,688	$2,246,245	36	2	10	$13,112
KENNEBUNK	18	211	273	104	588	$215,387	0	0	0	$0
KENNEBUNKPORT	14	50	242	399	691	$249,394	0	0	6	$7,333
KITTERY	11	51	169	20	240	$91,947	0	0	0	$0
LEBANON	112	2,634	5,028	1,749	9,411	$3,813,737	0	0	0	$0
LIMERICK	35	546	985	481	2,012	$803,596	181	0	0	$0
LIMINGTON	95	1,287	3,316	1,505	6,107	$2,431,589	0	3	155	$0
LYMAN	29	184	668	1,359	2,210	$768,875	0	0	0	$0
NEWFIELD	54	746	1,411	993	3,150	$1,230,976	71	3	119	$1,036
NORTH BERWICK	71	1,087	1,434	1,098	3,618	$1,419,839	0	2	46	$38,083
OGUNQUIT	11	58	217	28	283	$117,065	0	0	0	$0
OLD ORCHARD BEACH	9	41	196	52	289	$117,185	1	0	1	$12,898
PARSONSFIELD	104	3,845	8,621	2,220	14,786	$6,048,704	0	0	2	$238
SACO	70	533	1,684	408	2,624	$1,071,078	0	1	31	$22,714
SANFORD	113	592	1,935	956	3,483	$1,375,197	0	3	21	$1,679
SHAPLEIGH	50	641	927	1,292	2,859	$1,181,563	125	0	0	$0
SOUTH BERWICK	58	568	1,328	565	2,481	$993,438	60	2	37	$0
WATERBORO	76	1,162	2,235	1,902	5,298	$2,044,042	0	0	0	$0
WELLS	69	1,126	1,955	1,112	4,193	$1,662,375	0	1	56	$0
YORK	18	114	452	936	1,502	$534,572	0	1	15	$0
TOTALS	1,508	21,792	45,937	25,703	93,433	$37,191,431	587	23	591	$131,562

2016 Municipal Valuation Return Statistical Summary - Tree Growth

MUNICIPALITY	Number of Parcels	Softwood Acres	Mixed wood Acres	Hardwood Acres	Total Acres	Total Value	Acres First Classified	# Parcels Withdrawn	Acres Withdrawn	Penalties Assessed
COUNTY TOTALS										
ANDROSCOGGIN	669	6,913	16,391	11,323	34,627	$13,363,210	278	3	145	$12,169
AROOSTOOK	1,873	193,946	289,171	214,222	697,339	$108,682,646	1,377	8	508	$14,989
CUMBERLAND	1,655	20,590	45,142	17,373	83,105	$33,778,804	1,008	9	212	$121,991
FRANKLIN	1,648	46,315	119,301	123,521	289,138	$86,329,444	1,478	2	663	$6,866
HANCOCK	1,471	73,010	99,240	56,995	229,245	$31,812,669	1,339	8	843	$67,535
KENNEBEC	1,438	10,185	38,807	22,638	71,729	$23,818,439	376	8	242	$102,816
KNOX	399	5,269	9,320	5,141	19,730	$6,701,763	79	1	0	$2,210
LINCOLN	768	7,833	20,765	7,754	36,351	$12,154,802	135	4	251	$12,894
OXFORD	3,432	87,806	173,025	194,552	435,383	$128,510,847	861	14	182	$56,150
PENOBSCOT	3,273	148,819	280,598	109,463	539,879	$78,106,911	2,758	17	463	$68,370
PISCATAQUIS	1,438	71,441	146,978	79,483	297,900	$46,701,826	806	6	302	$53,199
SAGADAHOC	406	3,989	8,694	5,734	18,397	$7,169,054	153	1	48	$3,088
SOMERSET	2,503	84,109	202,408	107,073	393,590	$61,836,826	2,346	16	4,024	$113,499
WALDO	888	10,495	30,209	16,376	57,080	$18,731,242	1,761	1	16	$11,280
WASHINGTON	1,457	116,518	181,471	72,003	369,991	$53,129,591	404	4	427	$18,646
YORK	1,508	21,792	45,937	25,703	93,433	$37,191,431	587	23	591	$131,582
STATE TOTAL	24,827	890,010	1,707,555	1,069,352	3,666,916	$748,019,305	15,744	125	8,917	$797,283

Appendix 12 - Unorganized territories tree growth lots of 25 acres or less by county as of 8 November, 2017 provided by Maine Revenue Service.

County	Classified acres 25 or less	Parcel acres 25 or less
Aroostook	33	30
Franklin	32	29
Hancock	24	21
Kennebec	2	2
Lincoln	3	2
Oxford	30	23
Penobscot	40	34
Piscataquis	77	69
Somerset	130	114
Washington	61	51

Appendix 13 - Public listening session text by Van Tuinen

To: Working Group Studying Maine Tree Growth Tax Law
From: Bill Van Tuinen
Re: Comments on Maine Tree Growth Tax Law
Date: January 3, 2018

I approach these comments from the perspective of a Maine Tax Assessor. I have been a Certified Maine Assessor since 1978 and I have provided assistance to many municipalities in the provision of tax assessment services. The towns that I assist are spread out and I work in more than a few counties.

One of the topics I want to cover is the considerable change in tree growth values from one county to another. For example, in 2017 the rates in Somerset and Franklin Counties were as follows:

	Somerset	Franklin	Difference in Dollars	Difference in Percent
Softwood	$120/acre	279	159	133%
Mixed Wood	176	313	137	78%
Hardwood	193	313	120	62%

As an assessor, I certainly have an appreciation of the difficulty in developing assessed valuations that are perfect and that there are limits of practicality in assigning assessed values that absolutely correspond with the sales price of each property. However, I have a difficult time recognizing the reasonableness that as one drives from Kingfield into the immediately adjacent town of New Portland that the value of woodland based upon its productivity as woodland decreases greatly. I also have a difficult time when you drive from Farmington, the County Seat of Franklin County, to Skowhegan, the County Seat of Somerset County, that these same values change so drastically.

I do not know precisely what factors in the formula set out in State Statute create what to me appear to be illogical results. But, I do suggest that the great disparity of value that at least at times occurs from one county to another does in my opinion appear to be illogical and inequitable.

I think some effort should be made to smooth out the very large discrepancies.

The second point I want to make is nothing new at all. To the best of my knowledge it has existed since the inception of the Maine Tree Growth Tax Law has been put in place. It is the concept that the formula for the valuation of land under tree growth places no value on the bare value of the land that is growing trees. The formula capitalizes the income attributable to the land based upon the annual growth of stumpage times the stumpage income of that annual growth. Essentially it values what the land capable of growing for stumpage with no value placed on the bare land itself. At least in some counties this method results in a very minimal value for tree growth classified land.

It is my opinion, that for the other two forms of current use valuation that address larger parcels of land, the statutes place more emphasis on actual or potential sales of land within its current use. For example, in the valuation of the farmland the statutes states:

§1105. Valuation of farmland

The municipal assessor, chief assessor or State Tax Assessor for the unorganized territory shall establish the 100% valuation per acre based on the current use value of farmland used for agricultural or horticultural purposes. The values established must be guided by the Department of Agriculture, Conservation and Forestry as provided in section 1119 and adjusted by the assessor if determined necessary on the basis of such considerations as farmland rentals, farmer-to-farmer sales, soil types and quality, commodity values, topography and other relevant factors. These values may not reflect development or market value purposes other than agricultural or horticultural use. The values may not reflect value attributable to road frontage or shore frontage.

With open space the statute states:

§1106-A. Valuation of open space land

1. Valuation method. For the purposes of this subchapter, the current use value of open space land is the sale price that particular open space parcel would command in the marketplace if it were required to remain in the particular category or categories of open space land for which it qualifies under section 1102, subsection 6, adjusted by the certified ratio.

The open space statute also provides for an alternative valuation method of percentage reductions from the regular valuation of the land based upon certain conditions defined by statutes.

In the case of the tree growth valuation there is no consideration of sales of tree growth land in its current use from one wood lot owner to another.

Appendix 14 - Public listening session text by Leichtman.

Karl Leichtman

Need better recommendations in Harvest and Management Plans. Need to be able to reject plans for inadequate recommendations (specific cutting instructions within a specific time frame). I've read too many plans where the forester writes about degrading quality of lumber due to aging or crowded trees, yet there are no specific recommendations in the plan to harvest. Everything in the plan should be about maximizing quality for commercial use.

MFS should also have to sign off on plans.

Assessors need to be able to keep plans on file (confidential file, if need be) for all tracts under 500 acres. If not the entire plan, then at least the recommendations and map.

Shift the focus of small lots, rather than producing raw product for commercial use, to good stewardship of woodlots; create an open space-type category with a lesser discount than TG rates for this type of use. Woodlots will need to be inspected to ensure they are being managed as opposed to left totally alone.

End the repetitious 6-month warning cycle. It's confusing and intended to trip up the assessor when appealed. Two steps is enough: (1) Send a notice threatening a fine. If no reaction impose the fine. (2) The fine buys another two months. If no new plan is submitted, withdraw from program and levy the withdrawal penalty. (See TG Notices)

Mills are closing. If there are no markets, no entry into TG. 10 acres is too small for profitable forestry operations.

I've been told numerous times that a woodlot hasn't been harvested because markets for raw lumber is drying up as nearby mills close or have reduced needs. But the landowner has already "profited" from receiving the tax break. (See Tax Break)

Bees to TG: shopping for a scam and assessors are helpless to stop it.

Budget priorities and difficult decisions. Same for municipalities as for the state: more needs than money, so please don't make it so difficult for us to collect revenues we should be collecting. It's too easy for Augusta to grant relief at local expense.

An assessor's professional ethics are all about spreading the tax burden with fairness and equity. Current Use dodges are like fingers screeching across a blackboard.

Foresters who write or sign off on bad plans, or sign off on recertification when the plan hasn't been followed should be barred from the program.

MFS should be permitted greater access to TG plans. They should be able to assist assessors in enforcement of TG plans. No one other than assessors should have decision making ability on final plan approvals because anything that affects a town's taxable valuation should be the town's decision. MFS should assist and recommend, not lead.

Don't grandfather abusers, allow a graceful and quick exit. The goal should be to exact fairness moving forward – to land owners as well as the community's other taxpayers.

Penalties need to be high to prevent too easy access to the program. The tax break is huge. Either lessen the tax break or leave the penalties as they are. A landowner should not go into the program lightly. The tax break is too significant to allow for an easy out.

Refocus on the program's original purpose: to supply the forest products industry with raw material. Is the parcel capable of aiding that goal? If not, it should not be in tree growth.

Kerry Leichtman, CMA
Assessor, Rockport and Camden
January 3, 2018

TG Notices

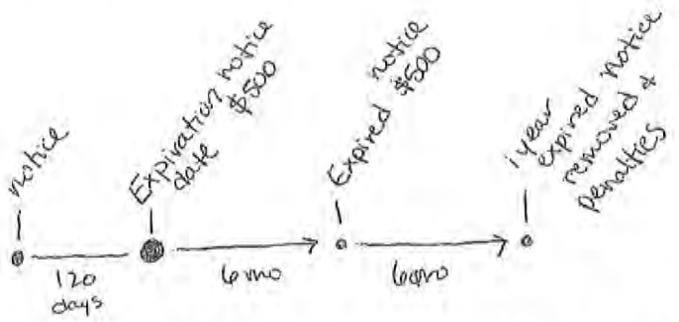
#1....120 days before expiration, send 120 day notices. The notice threatens the $500 penalty.

#2....1st $500 supplemental issued and six months (180 days) is given for compliance. This notice threatens with a second $500 supplemental.

#3...2nd $500 supplement issued and six months (180 days) given for compliance. After the second 6 months is up, if they still haven't complied, they are **removed** from the program.

The $1000 supplemental fees are NOT subtracted from the withdrawal penalty.

#4 Removal



Update spread sheet for 2nd $500 (180 days)

[redacted]TG TAX BREAK.xlsx

		$205,100
	Mil rate	Tax break
2016	15.59	$3,197.51
2015	15.13	$3,103.16
2014	14.43	$2,959.59
2013	14.04	$2,879.60
2012	13.68	$2,805.77
2011	13.46	$2,760.65
2010	13.47	$2,762.70
2009	13.21	$2,709.37
2008	13.14	$2,695.01
2007	12.73	$2,610.92
		$28,484.29

109/21
109/22/1
34 acres @?

Appendix 15 - Communication from Mr. Mott

To Public Input for Tree Growth Tax Law Study Group through Chairman Dr. Shaler

I am D. Gordon Mott, resident of Lakeville in Penobscot County. I am a Maine licensed forester in Maine private practice for 36 years since 1982. Previously I served in USFS forest research for 20 years and Canadian Forest Service research and forest pest management for 12 years. We own 285 acres of forest land both in and out of Tree Growth. Going now to retirement, I serve about 60 Tree Growth clients over about 7,000 acres. I have managed forest land on the ocean shore, moved timber ashore by barge from an island, harvested and managed in diverse southeastern forest conditions, formed and served on the team that produced the first Maine mathematical wood supply model and dealt with insect outbreaks. I have serious commitments to our forest.

1. I find nothing in the substance of the current Tree Growth Tax Law as it is written that needs changing. The law provides well for the diverse considerations that should be provided for the management for the diverse forest conditions to be found in the State. I find the provision for progressive penalties to be particularly fair and effective.

2. As forester, I find there is significant confusion in the standards and interpretations that appear to be adopted by Maine Forest Service concerning the required contents of forest management plans.

This confusion is somewhat described in detail in an opinion piece that is submitted together with this short statement.

The source of the confusion rests in the definition of a forest management plan as it is stated in Title 36 Section 573 3-A. When in enforcing the Tree Growth Tax Law enforcers can take one sentence from the definition of a forest management plan to require that there always be activities to harvest, improve and regenerate in every 10-year plan, whether those activities are required silviculturally or not, or whether the owner chooses to retain the private property right to manage the fiscal aspects of the resource for revenue at that time or later, it appears there can be an improper imposition upon the constitutional rights of the private property owner to manage the values of the ownership. The signed obligation to use the land primarily for the growth of trees to be harvested for commercial use does not in any way require when harvest is to be conducted, nor do other provisions in the law prohibit use of the land for other purposes so long as trees are ultimately harvested.

A landowner, for example, who chooses to manage stumpage revenue so as to receive it in a year when income is less than $75,000 jointly so as to take advantage of no IRS tax, is to be extended the right in the tree growth management plan to harvest whenever they choose. An owner who chooses to refrain from selling in a depressed market should have that right expressed within the management plan.

I recommend that for clarity of enforcement, to ensure that the rights of landowners are explicitly stated and protected, and for the guidance of foresters and landowners, that the definition of a forest management plan in Title 36 Section 573 3-A be amended as follows:

> Forest management and harvest plan. "Forest management and harvest plan" means a written document that outlines those activities to regenerate, improve and harvest a standing crop of timber that are to take place during the duration of the plan as determined by the licensed professional forester and/or the landowners as described below. The plan must include the location of water bodies and wildlife habitat identified by the Department of Inland Fisheries and Wildlife. A plan may include, but is not limited to, schedules and recommendations for timber stand improvement, harvesting plans and recommendations for regeneration activities as determined by the forester and landowner. The plan must be prepared by a licensed professional forester or a landowner and be reviewed and certified by a licensed professional forester as consistent with this subsection and with sound silvicultural practices.

3. Together with other foresters, I have serious reservations whether the 30 square feet per acre residual basal area should be considered a "sound silvicultural practice". I urge that the issue be raised in the report to the Taxation Committee. The 30 square foot value was brought forward by a forester employed by a mill-owning industry who had gained a seat in the Legislature at the time that the clear-cutting referenda were an issue. Vast areas of the State have now been harvested to this cosmetic value and it has radically changed the future composition of the Maine forest. The issue should be addressed.

4. There is language in Bulletin 19 of Bureau of Revenue that does not come from the Tree Growth Tax Law. On Page 4 of Bulletin 19 it is stated:

B. Use. The land must be used primarily for the growth of trees to be harvested for commercial use. ***Owners must manage tree growth classified parcels according to accepted forestry practices designed to produce trees having commercial value. In considering this option owners may be guided by – but are not limited to – the following accepted forestry practices: timber harvesting, tree planting, direct seeding, site preparation, thinning, cleaning, weeding, pruning, inventory of standing timber, forest protection measures (insect, fire, wind, etc.), and boundary line work.***

The language above in bold italic **is not** in the Tree Growth Tax Law. It is good language and perhaps inclusion in the statute should be considered.

5. I have struggled with the question of how to resolve two troublesome aspects of the law:

- how to ensure that forest management of parcels in Tree Growth does not result in parcels unharvested to a state of decline, biological overmaturity and loss of significant commercial value,

- and how to prevent exploitative management planning by foresters who incorporate recommended harvest activities in plans for unsuspecting landowners in order to produce revenue to themselves and associated loggers at the threat of a penalty midterm to landowners whose objectives are management to different standards.

I have not found a solution. But it should be recognized by Maine Forest Service that there are sides to the question beyond slow harvesting on shorelands. The solution may lie in broadening the recognition of the real social value of forestland beyond production of only commercial forest products, including providing public recreational access to shoreland, for example.

6. It is a serious loss that Old-Growth Natural Areas must be withdrawn from Tree Growth and placed in Open Space. I have a client who will remove a long-standing Natural Area rather than pay increased tax. Municipalities are not reimbursed for Open Space areas and should be. It is recommended that the Natural Areas Program be invited by the Study Group to consider submitting a proposal for consideration at this time by the Taxation Committee.

Respectfully,
D. Gordon Mott
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Lakeville ME 04487
207-738-2180
Forester@AlmanacMtn.US

Appendix 16 - Communication from Mr. Mott - item 2

What Does The Maine Tree Growth Tax Law Statute Require in Tree Growth Tax Law Forest Management and Harvest Plans constructed by Licensed Maine Foresters for Private Property?

An overview and opinion vs. 2
by
D. Gordon Mott
Maine Licensed Forester 772.

From information communicated by Maine Forest Service (MFS) staff to Maine Licensed Foresters in Bangor, October 12, 2017, defining the standards that MFS considers to be required in Forest Management and Harvest Plans (FMHP's) for forest parcels that are under Tree Growth Tax Law, it is my opinion that there is a difference between the conclusions reached by the Maine Forest Service and the actual requirements of the Tree Growth Tax Law (Title 36 MRS Chapter 105, Subchapter 2A) for the contents of Tree Growth Forest Management and Harvesting Plans.

If there is indeed the difference I perceive between the requirements of the statute and the restricted interpretation drawn by MFS, when the MFS interpretation is applied by MFS in evaluations of any FMHP's requested by municipal assessors, this difference can find Maine foresters and forest landowners at fault facing costly penalties and procedures to right the situation.

Furthermore, MFS requirements that plans be constructed every decade to harvest, regenerate and improve private owner's standing crop of timber proposes to remove the private property rights of landowners to choose how and when they will manage the financial values of their timber resource, their wildlife habitats and aesthetic objectives, and the prerogatives of their foresters to provide effective financial and silvicultural counsel.

And if MFS planning requirements are imposed at every stage in development of a forested parcel the misinterpretation will lead to frequent planning for costly management investments and management activities that are either irrational, unnecessary, or unintended by the landowners.

In particular, Maine Forest Service considers that **activities to regenerate** a crop of timber **must be outlined** and **activities to improve** a crop of timber **must be outlined**, and **activities to harvest** a crop of timber **must be outlined and contained** in every Tree Growth Tax Law forest management and harvest plan. This is stated by MFS in the attached Forest Management and Harvest Plan Review Checklist which they use to evaluate FMHP's when requested for assistance to so do by municipal assessors. The above (bolded) requirements are the first items presented on the MFS checklist. At the Oct 12, 2017 Bangor meeting MFS made it clear that in reviewing any Tree Growth Management plan that did not outline activities to regenerate, improve and harvest on the reviewed forest property, MFS would report to the Assessors that the plan is invalid and the parcel is subject to expulsion from Tree Growth status at penalty.

Since Tree Growth Forest Management and Harvest Plans or recertifications are required at least every ten years for every land parcel that is in that status, the result appears to be that MFS requires activities to regenerate, improve and harvest must be planned to take place in

every decade on every parcel in Tree Growth Tax Law status, regardless of the professional forester's judgment whether the management activities are needed or whether the landowner chooses to invest or engage in those activities in the next decade of management.

This lies at the crux of the potential issue. Can Maine Forest Service interpretation of Tree Growth Forest Management and Harvest Plans based on taking one sentence in the statutory definition of a FMHP out of context, force and penalize private landowners to harvest, improve and regenerate their standing timber when they choose not to or the activities are not necessary?

A. The Legal Statutory Definition of a Tree Growth Tax Law Forest Management and Harvest Plan.

There are four sentences in the Maine Revised Statutes (MRS) that define a Forest Management and Harvest Plan. They are presented in one paragraph in MRS Title 36 Section 573 Subsection 3-A. The sentences in this single paragraph definition which must be taken together in my opinion, are presented below separately in the sequence that they are placed within the single paragraph which constitutes the definition. I have labeled them below for this presentation in the order in which they occur in the single paragraph as a), b), c) and d):

a) Forest management and harvest plan. "Forest management and harvest plan" ***means*** a written document that ***outlines*** activities to regenerate, improve and harvest a standing crop of timber.

b) The plan ***must include*** the location of water bodies and wildlife habitat identified by the Department of Inland Fisheries and Wildlife.

c) A plan ***may include***, but is not limited to, schedules and recommendations for timber stand improvement, harvesting plans and recommendations for regeneration activities.

d) The plan ***must be*** prepared by a licensed professional forester or a landowner and be reviewed and certified by a licensed professional forester as consistent with this subsection and with sound silvicultural practices.

In the first sentence a) above in the language that formally and legally defines a Forest management and harvest plan it is stated that a "Forest management and harvest plan ***means*** a written document that ***outlines*** activities to regenerate, improve and harvest a standing crop of timber."

In the third sentence c) above in the language that formally and legally defines a forest management and harvest plan in MRS Title 36 Section 573 Subsection 3-A, it is stated that a "plan ***may include***, but is not limited to, schedules and recommendations for timber stand improvement, harvesting plans and recommendations for regeneration activities".

Discussion

The serious question arises whether sentence a) which defines - in part - what a FMHP means in terms of the activities that could be outlined in it, can be taken to stand alone to require that all of those activities must always be planned – and conducted each and every decade since a plan is required every 10 years. Or whether in accord with sentence c) which states they **may** be included and scheduled and recommended, the activities to regenerate,

improve and harvest a crop of timber would be outlined in the plan as stated in sentence a) only in that decade when the forester or landowner with forester's oversight chooses to include, schedule and recommend them in accord with the provisions in sentence d) which assigns the responsibility to the forester and/or landowner consistent with sound silviculture.

It is not possible to have it both ways: either the activities to regenerate, improve and harvest a crop of timber must always be scheduled, or they may be scheduled and recommended in accord with forester's and landowner's judgment.

Either there is a misconstrual or distortion in interpreting the meaning of the definition in the statute if it is concluded that sentence a) can be taken alone out of context with the remainder of the definition and interpreted to always require all activities, even though the definition does not say that each and all of the activities must always be planned and outlined to be conducted every decade, - or, it must be concluded that the statute is internally conflicted and flawed when it requires these activities always to be planned and extends at the same time to the licensed forester (and the landowner) in sentence c) the choice whether any of those activities will be conducted during the next 10-year duration of the plan.

I propose that in a proper interpretation of the entire definition of a Forest Management and Harvesting Plan including all - not just one sentence - from the four sentence definition, the Tree Growth Tax Law is not flawed. It provides latitude for inclusion of exactly the rational managing and harvesting activities that foresters and landowners need in order to manage the properties in accord with their objectives through time while dedicating their land to be used primarily for growth of trees to be harvested for commercial use – when the time for harvest arrives.

It appears that if Maine Forest Service uses the "Tree Growth Tax Law Forest Management and Harvest Plan Review Checklist (distributed by MFS and attached below) which is based upon only one sentence in the definition, when requested by local Assessors, MFS may be adjudicating FMHP's according to a limited application of the meaning of the entire definition paragraph of the law, thus concluding in some cases incorrectly that plans lack required elements when and where these management elements have properly no place then. MFS may find that elements are absent which are not, in fact, required to be present at all times according to neither the entire definition nor rational forest management and may conclude incorrectly that the plans are therefore flawed. When Assessors are advised by MFS that plans are flawed, landowners and foresters are placed in jeopardy of losing, at costly penalty, their status in the Tree Growth Program. This will be serious and costly.

At the same time, the ability of professional foresters to recommend good practical management plans may be seriously limited in many kinds of forest conditions if plans must be written to comply with the meaning that is being taken by MFS for sentence a), and if sentence c) is not given full standing. There are stages in forest development when harvests are not required, nor improvements economically justified nor when regeneration is needed – and planning for none of these should be imposed.

In an effort to clarify the meaning of the Tree Growth statute, the following discussion seeks that all parties come to appropriate understanding of the law. I am a forester. I am not an attorney. I hope this difference in understanding can be worked out constructively. It may be desirable to seek to provide a clarifying amendment to the language of the statute in the Legislature.

I want also to acknowledge that I know that some landowners may well be violating the intent of the Tree Growth Tax Law to commit the land to production of commercial forest products, and instead are using the Tree Growth status as dodge for a tax shelter. I have some experience with the complexities of forest management on the saltwater shore and maintenance of coastal property values where there is concern for some of this. I have worked to move timber ashore from islands by barge and undertaken to maintain shoreland timber standing upright in the storm wind after partial harvests. It is my belief that any concerned agency that wishes to encourage more harvesting of timber from these properties would solve the perceived problem in a much more productive and acceptable way by entering into efforts to develop good economical management methods and demonstrating the results – than to undertake to enforce broadly and generally everywhere a standard to force harvesting according to a flawed interpretation of the Tree Growth Law. There are a number of experienced individuals who could contribute to developing such a constructive undertaking.

B. Examples of the Relevance of the Language of the Tree Growth Tax Law Statute to Some of the Diversity of Maine Forest Conditions to Which it is to Apply.

I present below three very different parcels in Tree Growth that illustrate how, in my judgment, the definition of a Tree Growth forest management and harvest plan applies.

1. Parcel 1. Cut to 30 sq. ft. ac. In 2015.

In 2010 before a harvest in 2013, the parcel below (with leaves off) was completely stocked. Much of the stocking was about 30 years old following clearcutting about 1990. After a harvest of the saplings and a few poles on the lot in 2013, mainly for biomass, the parcel had the appearance below.

Is regeneration required?	No - abundant natural seeding is taking place.	No activities to outline
Forest improvements?	No. Resources for investments from landowners who purchased on time payments after harvest by seller are unlikely. Some sapling selection might be conducted by hand by owners.	No activities to outline
Forest harvesting?	Parcel has been harvested in accord with Forest Practices Act to 30 sq. ft. basal area which is less than desirable silvicultural stocking. Any further harvesting would likely be unprofitable for 30+ years future and perhaps illegal until regeneration increases in height.	No activities to outline

Parcel 2. 39 acres Stocked with commercially eligible marketable timber, mainly hardwood pupwood.

Owners' Objective: Harvest when market is favorable, divide.

Is regeneration required?	No. Natural regeneration will take place following harvest. Yellow birch, black cherry, red spruce, sugar maple will be left for seed and existing small pole stock will be retained for partial shade.	No activities to outline
Forest improvements?	No. Objective of current owner is division into three Tree Growth eligible lots for sale after harvest. Future owners will decide what they want.	No activities to outline
Forest harvesting?	Not now. Conditional on future market. These owners were getting $35 cd. stumpage last year for hardwood pulpwood, the principal product on the lot. Best current offer is down to $20 cd. - a decline of 43%. These owners will only have one opportunity to harvest in their lifetime. They have decided to schedule harvesting at some future uncertain time when market improves. Management Plan will call for a harvest plan to be constructed if/when a harvest is to take place.	Harvest activities will be listed as future probable without need for commitment to perform.

Parcel 3. 15 acre lake shoreland parcel stocked with marketable softwood and hardwood timber. Shoreland zone limitations within LUPC apply. Owner's objectives are to comply with requirement to produce commercial forest products while growing trees to large stature on long rotations for windfirmness and aesthetic reasons. There are very few harvesters available who will work small lots with a light footprint. A small area of big tooth aspen is at biological maturity.

Is regeneration required?	No. Natural regeneration will take place following any partial harvest. Current overstory to remain in place for several future decades.	No activities to outline
Forest improvements?	None intended by landowner.	No activities to outline
Forest harvesting?	Very limited if at all. Conditional on available small scale logger working other lots in the vicinity. Will be recommended stems be marked and left ready for when opportunity arises. There are old skid trails to be reused.	Harvest activities will be listed as probable with no need for scheduled commitment to perform.

-

Summary:

The realities of forest management in the three Tree Growth Tax Law parcels above present situations where it is not reasonable in any of the cases to require in a plan ". . . all the activities to regenerate, improve and harvest a standing crop of timber". All of the rational and appropriate plans will fail MFS inspection.

Either the regeneration, improvement or harvest activities are not necessary for silvicultural or management reasons, or the landowners have the right to choose when and how they wish to perform activities to satisfy the requirement that " . . . the land is used primarily for the growth of trees to be harvested for commercial use".

Forest Management and Harvest Plans can be constructed in each case to satisfy the definition of such a plan as it is stated in MRS Title 36 Section 573 Subsection 3-A, if the entire definition is recognized and the discretion to define management activities that is stated in sentence c) of the definition is respected and extended to all foresters and landowners. A problem only arises when MFS takes the single sentence in the definition out of context.

C. Further Details:

1. Inconsistency between the Tree Growth Tax Law and Bureau of Revenue Bulletin 19.

It should be known – and perhaps adjusted in the Bulletin – that Bulletin 19 contains language concerning "Commercial Use" that does not reflect anything I can find in the statutory language of the Tree Growth Tax Law.

Bulletin 19 Item 4. B. states: "Owners must manage tree growth classified parcels according to accepted forestry practices designed to produce trees having commercial value. In considering this option owners may be guided by – but are not limited to – the following accepted forestry practices: timber harvesting, tree planting, direct seeding, site preparation, thinning, cleaning, weeding, pruning, inventory of standing timber, forest protection measures (insect, fire, wind, etc.), and boundary line work."

Opinion: It would be good to have this addition to the definition in sentence c) of what "may" be in the Forest Management and Harvesting Plan which is quite baren at this point. But should Bulletin 19 contain standards like this that are not provided for in law? Would boundary line work or inventories produce trees with commercial value – or are they more properly good management practices that deserve mention in that context?

2. Meaning of "Schedule"

Note that there is some ambiguity created in the statute in the two different meanings in the use of the term "schedule".

In the definition of a Forest Management and Harvesting Plan in MRS Title 36 Section 573 Subsection 3-A it is stated: "A plan may include, but is not limited to, **schedules** and recommendations for timber stand improvement, harvesting plans and recommendations for regeneration activities". It could reasonably be concluded that the meaning of schedule here could be "a plan for carrying out a process or procedure, giving lists of intended events and times.

On the other hand, in MRS Title 36 Section 579 it is stated that "The owner or owners of forest land subject to valuation under this subchapter shall submit a signed schedule, on or before April 1st of the year in which that land first becomes subject to valuation under this subchapter, to the assessor upon a form prescribed by the State Tax Assessor, identifying the land to be valued under this subchapter". Clearly the application that lists acreage by cover type etc., is not a schedule that concerns anything to be done through time. "Schedule" here is being used in a different sense.

Thanks, comments, differences, welcomed

D. Gordon Mott, Forester

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Lakeville Maine 04487
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207-738-2180

Tree Growth Tax Law
Forest Management and Harvest Plan
Review Checklist

REQUIRED Plan Elements

____ Primary objective commercial forest products

Comments:

____ Outlines activities to regenerate a crop of timber

Comments:

____ Outlines activities to improve a crop of timber

Comments:

____ Outlines activities to harvest a crop of timber

Comments:

____ Map

____ Location of water bodies

____ Location of wildlife habitat identified by DIFW

Comments:

SUGGESTED Plan Elements

____ Schedules and recommendations for timber stand improvement, harvesting plans and recommendations for regeneration activities.

Comments:

General Plan REQUIREMENTS

____ Must be written

____ Must be prepared by a LF or

____ Must be certified by a LF as consistent with sound silvicultural practices

____ Must be prepared for each parcel

____ Must be updated every ten years

Comments:

Page - 10 -

Appendix 17 - Communication from Mr. Fred Huntress

67 Strout Road
Poland Spring, Maine 04274
January 12, 2018

Stephen Shaler- Director
U. of Maine School of Forest Resources
5755 Nutting Hall,
Orono, Maine 04469

Dear Stephen:

I was not able to attend the public hearing on the Maine Tree Growth Tax Law last week but I would like to offer some observations and comments for your committee's consideration.

I have been involved with the Tree Growth Tax Law since its inception in 1971 both as a consulting forester and landowner. I had forestry clients in all Maine counties and currently own 16 parcels of forest land in 8 towns, most of which is in Tree Growth.

The TGTL is vitally important to the forest industry in Maine to allow landowners to afford to own and manage land for the long period of time necessary to grow sawtimber, The 2015 Municipal Valuation Return shows 24,401 parcels of land in Tree Growth in the organized towns with a total of 3,085,207 acres. These landowners are the ones most dedicated to growing the trees which furnish wood to our forest industries. Micro-managing the TGTL will not encourage these owners to retain and manage their land and will discourage new openers from enrolling.

It has been said that some landowners in Tree Growth are using the law as a tax shelter with no intention of harvesting timber. In my years of exercise I have seen no woodlots which did not get harvested. By the time the land is owned by the grandchildren the trees will be cut, especially on the larger acreages.

I strongly object to any requirement that forest management plans call for timber harvesting at a specific time as there are too many variables to consider when planning a timber harvest. These include weather conditions, timber markets, age and health of landowner and income needs of landowner. Many elderly landowners have owned their land for many years and have little or no cost basis. A timber sale would result in a large income

tax whereas in a few years their heirs would benefit from a step up cost basis and pay a much lower income tax when selling stumpage. Management plans prepared by a forester should be done for the long term objective of the landowner and not for the immediate needs of the forester or their employer.

The TGTL and Open Space laws should be amended to allow a landowner in Tree Growth to automatically be eligible for Open Space without approval of the assessor and without penalty.

I would appreciate the opportunity to appear before your committee to answer any questions and explain the reasons for my stated opinions.

Sincerely,

Fred

Fred A .Huntress, Jr. LF 157

Appendix 18 - Letter from Mr. Fred Huntress re: Base Acre

BASE ACRE- (PHANTOM HOUSE LOT)

Maine towns assess all land on public road as a Base Acre with excess acres at a lesser value. This process has the effect of making it economically impossible for the owner of a small woodlot to own the land for growing forest products. On acreages larger than 50 to 100 acres the high cost of the Base Acre is diluted on a per acre basis but the cost still has to be absorbed by the value of the timber on the entire property.

The Base Acre method of land valuation assumes that all road frontage on a public road is suitable for a building lot and will pass the local codes and ordinances. It also assumes that all Base Acres could be sold within a short time. As a practical matter, in any town, very few Base Acre lots will be sold in any one year whereas several hundred Base Acres may be assessed annually. It would take many years to sell all the Base Acre lots, assuming all are suitable for building lots.

In fairness to owners of undeveloped land, all land should be assessed as UNDEVELOPED until there is a building permit issued or a building is on the site. Until such a system for assessing is adopted it will not be possible for owners of small parcels of woodland to own and manage their land for the growth and harvest of forest products. The Maine Tree Growth Tax Law is the only salvation for these owners. The 10 acre minimum lot size for enrolment in Tree Growth is a realistic size and should not be changed.

Prepared by:
Fred A. Huntress Jr.
Fred A. Huntress, Jr. LF 157
January 18, 2018

Tree Growth vs Ad Valorum
Poland, Maine

10 Acre Woodlot

Ad Valorum Value

1.84 Acres - Base Lot	@ 35,000	35,000
2.16 Acre - Rear Land 1	@ 2600/Acre	7,900
5.0 Acres - Rear Land 2	@ 1500/Acre	7,500
10.0 Acres	Assessed Value =	50,400

2017 Tax Rate @ 14.175 M/K = 743.40 Tax

Tree Growth Values

Softwood - 10 Acres @ $430/Acre x .1475 =	63.43	Tax
Mixed Wood - 10 Acres @ $440/Acre x .1475 =	64.90	Tax
Hardwood - 10 Acres @ 340/Acre x .1475 =	50.15	Tax

Prepared By:
Fred A Huntress Jr
Fred A. Huntress, Jr. LF1567
January 18, 2018

Appendix 19 - Communication from Mr. Chip Bessey

Dear Dr. Shaler,

To follow up on my speaking to the Tree Growth Review Committee group appointed by the Maine legislature in 2017:

First I must revise a statement I made about the significance of the penalty provisions of TGTL. I probably gave the impression that the penalties are insignificant. I have little experience withdrawing from Tree Growth but the one occasion when a parcel was changed to industrial use the penalty, even at the lowest rate, was very significant. It did not change my decision to withdraw but the out of pocket cost was very large, not a matter to be taken casually.

Our direct experience since the inception of Tree Growth demonstrates that the TGTL has worked admirably since its inception, making it possible for landowners to patiently grow sustainable crops of timber. Current Use valuations under Tree Growth have protected the forest from " highest and best use" valuations. Such valuations are a self-fulfilling prophecy as the tax burden exceeds the income from simply growing trees.

With help from Ken Laustsen I did a detailed comparison of my personal 2016 harvest data in the Capital Mega Region that indicates to me that current methods and data provided by MFS are pretty accurate. Comparing data for the two species that contribute most to valuations in southern Maine (red oak and white pine) I found our two sets of data were within 9%. Of course my sample size was much smaller than that of MFS.

Data from our family woodlands (occurring primarily in the Capitol Region) from 2014 to 2017 shows an ominous direction for forest income trends. During this time period taxes under the Tree Growth Tax system increased 41% while income per unit decreased by 28%. This 4-year trend is extremely troublesome for forest owners.

Naturally, the "optics" of valuation differences between northern and southern Maine raises eyebrows. I believe that addressing this problem is beyond the mission of your committee but it is so extreme as to expect attention in the future.

Thank you for your service and that of your Committee members to the State of Maine

Appendix 20 - Tree Growth Tax Law valuation schedule - 2017

COUNTY	SOFTWOOD	MIXED WOOD	HARDWOOD
Androscoggin	$430	$440	$340
Aroostook	$120	$176	$193
Cumberland	$430	$440	$340
Franklin	$279	$313	$313
Hancock	$145	$167	$127
Kennebec	$339	$404	$256
Knox	$339	$404	$256
Lincoln	$339	$404	$256
Oxford	$279	$313	$313
Penobscot	$145	$167	$127
Piscataquis	$120	$176	$193
Sagadahoc	$430	$440	$340
Somerset	$120	$176	$193
Waldo	$339	$404	$256
Washington	$145	$167	$127
York	$430	$440	$340