COMMONLY HEARD QUESTIONS FROM LANDOWNERS, FORESTERS, AND ASSESSORS:

From the phone logs and e-mail files of the MFS Landowner Outreach Forester...

Q-I am considering buying land that's in "tree tax." What does it mean? I just want to leave everything the way it is!

- A- TGTL requires a primary purpose of growing trees for commercial harvest, so give serious thought to whether this fits your objectives.
- -Withdrawing a parcel from TGTL will result in financial penalties that can be significant.
- -Read Tax Bulletin #19 carefully to understand your responsibilities if you purchase this parcel. Call MFS for assistance.

- Q- I have just purchased/inherited/started paying attention to a woodlot that's in "a forest program." What do I do now?
 - A-Assuming the "program" is TGTL, determine next recertification date.
 - -Find/read/develop/amend your FMP
 - -Implement the recommended activities in your FMP, with licensed forester assistance as needed
 - -Read Tax Bulletin # 19 carefully to understand your responsibilities. Call MFS for assistance.

Q-I got a letter from the town about 6 months ago, the deadline is coming up next week. What do I do now?

A-Call your licensed forester ASAP, to see if you are ready to recertify. If not, be prepared to pay the 1st \$500 supplemental assessment. You will have six months to complete the recertification process, or pay another \$500, which gains you another 6 months before the parcel is fully withdrawn.

Q-I have had my lot in TG for over 12 years and have heard nothing from the town about any kind of renewal, but my cousin over in the next county says he's been redoing his plan and paperwork for the town every 10 years like clockwork. What is my liability if my town says I owe them something?

A-The town must send you a certified letter with a deadline of at least 120 days, but not more than 180 days, to recertify. But, why wait for the town to wake up? Start the Forest Management Plan update process now!

Q- My family has owned our woodlot since the 1960's. The town just recently did a revaluation, and now my taxes are going through the roof! What about this Tree Farm Program, can I get a rebate on my taxes?

A-Tree Farm is not the same as TGTL, although there are some similarities. Be sure that TGTL is a good fit, and be sure to read TB # 19 carefully. Call MFS for assistance.

Q-I've been in Tree Growth for decades, we've cut wood 3 times, worked with a forester and followed our management plan faithfully. Just got my tax bill and it's gone up! What's going on?

A-TGTL valuations rates are adjusted annually by the Maine Revenue Service, based on a formula that includes latest FIA growth figures and 3 year rolling avg. stumpage values for the county/region. There have been some years when the formula yields a noticeable change in valuation, which is still likely more favorable than "just value." TGTL values are not a % reduction, like Open Space. TGTL values are a bona fide effort to calculate the value of woodlands that are used primarily for growing and harvesting commercial forest products.

Q- Do I have to cut a certain amount of wood every 10 years?

A-No. However, you need to follow the schedule in the FMP, for both frequency and intensity of harvesting.

Q- Can you send me a copy of my FMP?

A-No. [We don't have it.]

Q- I need a forester. The one who did my plan last time has retired.

A-MFS can help. The statewide Stewardship Forester List can be found on-line, or we can mail you a copy. You can also check with your local District Forester for further referrals. We can also look up individuals on the Licensing Board web-site to make sure their licenses are current and in good standing. Remember to check forester references, and ask to see examples of their work.

Q- The town wants me to give them a copy of my plan to keep on file. Do I have to do that?

A-No. Your plan is designated confidential by law. The town can ask for a copy of your plan to review it, but they must return it after a reasonable time. The town cannot keep a copy of your plan on file.

Q- How do I fill out this @#\$%^&*+ TG Application? There's too many boxes, and some just don't make any sense. (LOs ask this too)

A- MFS foresters or your consulting forester can help walk you through the form as needed. The TGTL Application Schedule has improved over time, and could probably be improved a little more, but generally, there is a reasonable best choice. Call MFS for assistance.

Q- I have worked with this particular TG client for over 30 years, always updating the FMP to say the harvest should happen in the next 10 years, trying to give them the benefit of the doubt and some flexibility, but so far nothing has been cut. What do I do?

A-Use professional ethics and judgment, the straight-face test, and have a frank discussion with client, including option of transfer to Open Space, if possible. Sometimes "no" is the right answer.

Q-I have worked with this particular TG client for about 10 years. I recommended a partial harvest/thinning/selective cut, but he went ahead with a harvest without my involvement, and the harvest did not follow the plan, looks more like a liquidation cut. But at least he cut some wood! Should I recertify his TG App?

A-Use professional ethics and judgment, the straightface test, and have a frank discussion with client, if possible. Sometimes "no" is the right answer.

Q- A new client came to me with a plan written by a different forester. The LO had the lot cut, in a way that I don't believe follows the plan. Can I do a plan update for the LO and sign off on that part, without certifying the past compliance?

A- TGTL recertification involves both a look back and a look forward, which cannot be separated on the Application Schedule. If LO wants to re-enroll after being withdrawn for lack of recertification, you could put your name on the new Application Schedule for a new plan.

Q- It has come to my attention that a LO has used my LF # and forged my signature on a TG application. I once walked the guy's woodlot but I never wrote him a plan or had any further involvement. What is my recourse?

A-Notify town that LO has made a fraudulent claim on his TGTL Application. Consider legal action against the LO, for forgery, etc.

Q- I see that in the Open Space Tax Bulletin there is no mention of commercial forest products but there is mention of following a forest management and harvesting plan under "managed forest" open space land. Can a landowner manage a forest and leave the wood on the ground and qualify? I just want to make sure I am not providing wrong information.

A- Currently MFS will defer to MRS for questions about the Open Space Tax Law.

Common Assessor Questions

Q- I've got a landowner in TG whose plan called for a harvest during the planning period. They didn't cut any wood, saying the markets were so bad they'd have lost money. What do I do?

A- Encourage the landowner to obtain a written statement from their consulting forester documenting the market conditions and the likelihood of a loss on the harvest, and include it as an addendum to the current plan.

Common Assessor Questions

Q- I've got a landowner in TG whose plan called for a harvest during the planning period. They haven't cut any wood for 30 years, and now they tell me markets are so bad they'd lose money. What do I do?

A- If a recertification, now would be the time to encourage this landowner to transfer to OS or withdraw. Considering all options, the harvest may not be as much of a "loss" as it first seems.