

## SAMPLE TREE GROWTH 1<sup>ST</sup> \$500 SUPPLEMENTAL – 10 YEAR COMPLIANCE LETTER

«Date»

«Name»

Account # «Account\_»

«Address\_1»

«Address\_2»

«City\_State\_Zip»

Dear «Name»,

RE: Property located in «Municipality», Maine; Map «Map» Lot «Lot»

Our records indicate that you have failed to comply with the requirements for classification under the Tree Growth Tax Law outlined in a certified letter mailed from our office on «Date\_of\_cert\_letter».

**This failure has resulted in a \$500 supplemental assessment against your parcel.**

Maine Law states that for a parcel of land to remain in the Tree Growth Program, the landowner must submit a statement every ten (10) years from a licensed professional forester stating that the landowner has managed the parcel in accordance with the forest management and harvest plan and that a forest management and harvest plan is in place for at least the next ten (10) years (36 MRSA §574-B(2)). Additionally, the landowner must provide an attestation that the landowner's primary use for the Tree Growth classified portion of the parcel is to grow trees to be harvested for commercial use pursuant to 36 MRSA §574-B(4).

Pursuant to Title 36 MRSA §581(1-A), this is your second notice of your requirement to provide the forester's statement of compliance together with the landowner's attestation for the above named parcel. **Failure to comply with this notice within 6 months will result in an additional supplemental assessment of \$500.** Your forest land will continue to be classified in the Tree Growth Program; however continued non-compliance will result in removal of this parcel from taxation under the Tree Growth Program and substantial financial penalties.

To prevent an additional \$500 supplemental assessment from being assessed, you must either:

- A. Comply with the recertification requirements of 36 MRSA §574-B(2) & (4) listed above; or
- B. Transfer your parcel to the Open Space Classification.

**The deadline to respond to this notice of compliance is «Deadline».**

If you are unclear of the requirements listed above, please contact me at «Phone».

Sincerely,