

SAMPLE TREE GROWTH 1ST SUPPLEMENTAL – NEW OWNER 1 YEAR

«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 (TGTL) outlined in a certified letter mailed from our office on «Date_of_cert_ltr».

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

Maine law (36 MRSA §574-B(3)) states that when land classified under the TGTL is transferred to a new owner, within one year of the date of transfer, or prior to any harvesting, the new owner must file one of the following:

- A. A sworn statement from a licensed professional forester indicating that a new forest management and harvest plan has been prepared; or
- B. A sworn statement from a licensed professional forester that the land is being managed in accordance with the plan prepared for the previous landowner.

Further, the landowner must also provide an attestation that the landowner's primary use for the forest land classified pursuant to this subchapter is to grow trees to be harvested for commercial use (36 MRSA §574-B(4)).

Pursuant to Title 36 MRSA §581(1-A), this is your second notice of your requirement to provide:

- A. The landowner's attestation for the above named parcel; and
- B. A sworn statement from a licensed professional forester indicating that a new forest management and harvest plan has been prepared; or
- C. A sworn statement from a licensed professional forester that the land is being managed in accordance with the plan prepared for the previous landowner.

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 requirements of 36 MRSA §574-B(3) & (4) stated 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 (207) 624-5610.

Sincerely,