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An Act To Define Lienholder Rights under the Maine Tree Growth Tax Law

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §581, sub-§1-A, as enacted by PL 2009, c. 577, §2, is amended to read:

1-A. Notice of compliance. No earlier than 185 days prior to a deadline established by section 574B, if the landowner has not yet complied with the requirements of that section, the assessor must provide the landowner and any lienholder that has requested the municipality to provide notice with written notice informing the landowner or lienholder that failure to comply will result in the withdrawal of the property from taxation under this subchapter. The notice, at a minimum, must inform the landowner or lienholder of the statutory requirements that need to be met and the date of the deadline for compliance and that the consequences of withdrawal could include the assessment of substantial financial penalties against the owner. If the notice is issued less than 120 days before the deadline, the owner or the lienholder has 120 days from the date of the notice to provide the assessor with the documentation to achieve compliance with section 574B, and the notice must specify the date by which the owner or the lienholder must comply. The expense of providing notice to a lienholder may be charged to the lienholder.

At the expiration of the deadline for compliance with section 574B or 120 days from the date of the notice, whichever is later, if the landowner or the lienholder has failed to meet the requirements of section 574B, the assessor must withdraw the parcel from taxation under this subchapter and impose a withdrawal penalty under subsection 3.

This subsection does not limit the assessor from issuing other notices or compliance reminders to property owners at any time in addition to the notice required by this subsection.

SUMMARY

This bill requires a tax assessor to notify a lienholder that requests notification for land classified under the Maine Tree Growth Tax Law at the same time the landowner is notified of the need to provide information about a forest management and harvest plan.