

**§579. Schedule, investigation**

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, listing the number of acres of each forest type, showing the location of each forest type and representing that the land is used primarily for the growth of trees to be harvested for commercial use. Those schedules may be required at such other times as the assessor may designate upon 120 days' written notice. [PL 2011, c. 240, §6 (AMD).]

The assessor shall determine whether the land is subject to valuation and taxation under this subchapter and shall classify the land as to forest type. [PL 2011, c. 240, §6 (AMD).]

The assessor or the assessor's duly authorized representative may enter and examine the forest lands under this subchapter and may examine any information submitted by the owner or owners. A copy of the forest management and harvest plan required under section 574-B must be available to the assessor to review upon request and to the Director of the Bureau of Forestry within the Department of Agriculture, Conservation and Forestry or the director's designee to review upon request when the assessor seeks assistance in accordance with section 575-A. For the purposes of this paragraph, "to review" means to see or possess a copy of a plan for a reasonable amount of time to verify that the plan exists or to facilitate an evaluation as to whether the plan is appropriate and is being followed. Upon completion of the review, the plan must be returned to the owner or an agent of the owner. A forest management and harvest plan provided in accordance with this section is confidential and is not a public record as defined in Title 1, section 402, subsection 3. [PL 2003, c. 30, §1 (AMD); PL 2011, c. 657, Pt. W, §§5, 7 (REV); PL 2013, c. 405, Pt. A, §23 (REV).]

Upon notice in writing by certified mail, return receipt requested, or by another method that provides actual notice, any owner or owners shall appear before the assessor, at such reasonable time and place as the assessor may designate and answer questions or interrogatories the assessor considers necessary to obtain material information about those lands. [PL 2011, c. 240, §6 (AMD).]

If the owner or owners of any parcel of forest land subject to valuation under this subchapter fails to submit the schedules as provided under this section or fails to provide information after notice duly received as provided under this section, such owner or owners are deemed to have waived all rights of appeal pursuant to section 583 for that property tax year, except for the determination that the land is subject to valuation under this subchapter. [PL 2011, c. 240, §6 (AMD).]

It is the obligation of the owner or owners to report to the assessor any change of use or change of forest type of land subject to valuation under this subchapter. [PL 2011, c. 240, §6 (AMD).]

If the owner or owners fail to report to the assessor a change of use as required by the foregoing paragraph, the assessor shall assess the taxes that should have been paid, shall assess the penalty provided in section 581 and shall assess an additional penalty equal to 25% of the penalty provided in section 581. The assessor may waive the additional penalty for cause. [PL 2011, c. 240, §6 (AMD).]

For the purposes of this section, the acts of owners specified in this section may be taken by an authorized agent of an owner. [PL 1979, c. 666, §16 (NEW).]

**SECTION HISTORY**

PL 1971, c. 616, §8 (NEW). PL 1973, c. 308, §§10,11 (AMD). PL 1975, c. 765, §§10,11 (AMD). PL 1977, c. 509, §§6,7 (AMD). PL 1979, c. 666, §16 (RPR). PL 1981, c. 625, §3 (AMD). PL 1981, c. 706, §9 (AMD). PL 1987, c. 852, §2 (AMD). PL 1987, c. 861, §41 (AMD). PL 1989, c. 555, §17 (AMD). PL 2001, c. 603, §6 (AMD). PL 2003, c. 30, §1 (AMD). PL 2007, c. 438, §17 (AMD). PL 2011, c. 240, §6 (AMD). PL 2011, c. 657, Pt. W, §§5, 7 (REV). PL 2013, c. 405, Pt. A, §23 (REV).

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