TOWN OF RAYMOND Assessing Office
401 Webbs Mills Road Raymond, Maine 04071
Phone 207.655.4742 x51 Fax 207.655.3024
assessor@raymondmaine.org

INTEROFFICE MEMORANDUM

TO: RAYMOND BOARD OF ASSESSORS

FROM: CURT LEBEL, ASSESSORS AGENT

SUBJECT: TAX ABATEMENTS/SUPPLEMENTAL ASSESSMENTS

DATE: 4/7/13

CC:

Dear Board Members,

Attached please find a package of tax abatements which have been reviewed by my office and are recommended for consideration at your April 12, 2013 meeting. The abatements are very administrative in nature and range from lot size corrections, to homestead exemption omission and some personal property accounts which were assessed in error due to the Towns renewed use of the Vision assessing software for personal property. These types of personal property issues were expected as the Town continues to improve the overall accuracy and performance of the assessing and billing software and should drop off in 2013.

In addition I have a package of supplemental assessments for the Board to consider. These assessments are penalties related to the State use program, Tree Growth. Maine law requires landowners enrolled in Tree Growth to renew their certifications every 10 years. Prior to this year, landowners who failed to renew were removed from the program and assessed a withdrawal penalty, which is generally very punitive. Beginning this year, with legislative changes, assessors are directed to levy a $500 penalty for failure to renew after minimum notice of 120 days is given. The landowner will then have an additional 6 months to renew or will face another $500 levy and another 6

months. Following these two, intermediate attempts the parcels will be removed from Tree Growth.

The Properties listed in the supplemental warrant, have been issued a notice by certified mail on November 16, 2012 of their requirement to renew by March 15, 2013. The properties listed have failed to comply and therefore must by assessed a $500 penalty, which will give them 6 more months to comply, before facing another $500 penalty.

Sincerely,

Curt Lebel

Assessors Agent, Town of Raymond

Certificate of Abatement

36 M.R.S.A § 841

We, the Board of Assessors of the municipality of Raymond, hereby certify to Donald Willard, tax collector, that the accounts herein, contain a list of valuations of the estates, real and personal, that have been granted an abatement of property taxes by us for the April 1, 2012 assessment on April 12, 2013. You are hereby discharged from any further obligation to collect the amount abated.

Voted by the Raymond Board of Assessors on: April 12, 2013 ***Attest:_____Don Willard, Town Manager***

Tax Year	#	M/L	ACCT#	OWNER OF RECORD	OLD ASSESSMENT	NEW ASSESSMENT	VALUATION ABATED	TAX AMOUNT	TAX RATE	MISCELLANEOUS INFORMATION
2012-	9	PP	I5100P	Inner Spaces Services Inc. DBA Roscoes Rockin Buffet	$ 25,000.00	$ -	$ 25,000.00	$ 277.50	0.0111	Account assessed in error due to software conversion. Taxpayer has no taxable property for 2012
2012-	10	PP	L6010P	Leclerc John & Betty	$ 9,500.00	$ -	$ 9,500.00	$ 105.45	0.0111	Account assessed in error due to software conversion. Taxpayer has no taxable property for 2012
2012-	11	PP	L0005P	Leronde Larry & Elaine	$ 10,000.00		$ 10,000.00	$ 111.00	0.0111	Account assessed in error due to software conversion. Taxpayer has no taxable property for 2012
2012-	12	008-025-B	F1212R	Friendship Realty Trust			$ 10,000.00	$ 111.00	0.0111	Homestead exemption ommited in error. Property placed in a trust for benefit of the homesteader, Jacqueline Fearon. Trust has benn demonstrated to be fully revocable, which was not evident in the property transfer.
2012-	13	015-091	H0570R	Hancock MS Inc	$ 90,600.00	$ 83,800.00	$ 6,800.00	$ 75.48	0.0111	Property assessed in error for more acreage than is present. Acreage amount has shown on a 2008 survey provided for planning board action, but was not adjusted in the assessing records. Applicant requests multiple abatement for each year of the error, however this is not possible. Assessors may only grant 1 year relief by statute for overvaluation issues.
2012-	14	PP	G0007P	Gilpatrick Michael & Linda	$ 19,300.00		$ 19,300.00	$ 214.23	0.0111	Account assessed in error due to software conversion. Taxpayer has no taxable property for 2012
2012-	15	PP	L0007P	Ledge Hill Advertising	$ 1,300.00		$ 1,300.00	$ 14.43	0.0111	Account assessed in error due to software conversion. Taxpayer has no taxable property for 2012
2012-	16	PP	R9403P	RBS Asset Finance	$ 6,000.00		$ 6,000.00	$ 66.60	0.0111	Account assessed in error due to software conversion. Taxpayer has no taxable property for 2012
2012-	17	PP	M6002P	Matthew Matt & Barbara	$ 7,600.00		$ 7,600.00	$ 84.36	0.0111	Account assessed in error due to software conversion. Taxpayer has no taxable property for 2012
					TOTALS		$95,500.00	$1,060.05		

ROBERT M. NEAULT & ASSOCIATES, P.A.
COUNSELORS AT LAW
P.O. BOX 1575
68 ROOSEVELT TRAIL
NAPLES, MAINE 04055

ROBERT M. NEAULT

207-693-3030
FAX 207-693-6600
e-mail:
rmnpa@roadrunner.com

February 8, 2013

Jacqueline Fearon
33 Charles Lane
Raymond, ME 04071

RE: HOMESTEAD EXEMPTION

Dear Ms. Fearon:

I discussed with Curt Label the status of your Homestead Exemption. Mr. Label indicated that since the deed did not contain information about the trust he took it to be an outright transfer. I informed him that you retained the beneficial interest in the property as well as the right to terminate the trust during your lifetime.

Mr. Label indicated that it would be necessary for you to file for abatement. I have taken the liberty of preparing the form on your behalf. Please sign and date the enclosed form and file it, together with the enclose copy of the Trust with the Town of Raymond. This must be done prior to March 1, 2013 in order to qualify for abatement for this year.

If you have any questions please do not hesitate to call.

Sincerely,

ROBERT M. NEAULT, ESQ.

RMN;slm
Enclosure

RECEIVED
FEB 13 2013

Town of RAYMOND

Home of the Landlocked Salmon

INCORPORATED 1803

APPLICATION FOR ABATEMENT OF PROPERTY TAXES
(Title 36 M.R.S.A., Section 841)

This application must be signed and filed with the municipal assessor(s). A separate application should be filed for each separately assessed parcel of real estate claimed to be overvalued. Attach supporting documents as needed.

1. Name of Applicant:	Jacqueline Fearon
2. Mailing Address and Phone Number:	33 Charles Lane Raymond, ME 04071 655-3993
3. Tax year for which abatement is requested:	2013
4. Map/Lot #	Map 8, Lot 25-B
5. Assessed valuation:	
6. Taxpayer's opinion of value:	
7. Reasons for requesting abatement (please be specific, stating grounds for belief that property is overvalued for tax purposes):	Homestead Exemption was denied as a result of a transfer to a trust. The attached trust doc. clearly states at Article Fifth(i) that Grantor retains the right to amend or terminate, and the schedule of beneficiaries clearly state that Jacqueline is the sole beneficiary. Accordingly, Ms. Fearon is entitled to Homestead Exemption as the property remains her primary residence. (A copy of the trust is attached as Exhibit A)

To the assessing authority of the Town of Raymond,

In accordance with the provisions of Title 36 M.R.S.A., Section 841, I hereby make written application for abatement of property taxes as noted above. The above statements are correct to the best of my knowledge and belief.

1/13/13
Date

Jacqueline Fearon
Signature of Applicant

Revised 02/10

WARRANTY DEED

KNOW ALL MEN BY THESE PRESENTS, that I, **JACQUELINE FEARON** of 33 Charles Lane, Raymond, Maine 04071;

For consideration paid, grant to: **STEPHEN D. SEAVEY, as Trustee of FRIENDSHIP REALTY TRUST, UID JANUARY 19, 2012**, A Maine trust with a mailing address of: 559 Roosevelt Trail, Windham, ME 04062;

With warranty covenants, the land in Raymond, County of Cumberland, State of Maine being more particularly bounded and described as follows:

See Exhibit A attached hereto and incorporated herein by reference.

WITNESS my hand and seal this 19 day of the month of January, 2012.

Signed, Sealed and Delivered
In presence of

WITNESS

JACQUELINE FEARON

STATE OF MAINE
CUMBERLAND, ss.

January 19, 2012

Then personally appeared before me the above-named Jacqueline Fearon and acknowledged the foregoing instrument to beher free act and deed.

Before me,

~~NOTARY PUBLIC~~/ATTORNEY AT LAW

Robert Nault Esq.

Property Location: 33 CHARLES LANE *MAP ID:* 008/ 025/ B00/ 000/ *Bldg Name:* *State Use:* 1010

Vision ID: 432 *Account #* F1212R *Bldg #:* 1 of 1 *Sec #:* 1 *of* 1 *Card* 1 *of* 1 *Print Date:* 01/31/2013 16:00

CONSTRUCTION DETAIL

Element	Cd.	Ch.	Description
Style	01		Ranch
Model	01		Residential
Grade	03		Average
Stories	1		
Occupancy	1		
Exterior Wall 1	25		Vinyl Siding
Exterior Wall 2			
Roof Structure	03		Gable/Hip
Roof Cover	03		Asph/F Gls/Cmp
Interior Wall 1	05		Drywall/Sheet
Interior Wall 2			
Interior Flr 1	14		Carpet
Interior Flr 2			
Heat Fuel	02		Oil
Heat Type	05		Hot Water
AC Type	01		None
Total Bedrooms	01		1 Bedroom
Total Bthrms	1		
Total Half Baths			
Total Xtra Fixtrs			
Total Rooms	4		
Bath Style	02		Average
Kitchen Style	02		Average

CONSTRUCTION DETAIL (CONTINUED)

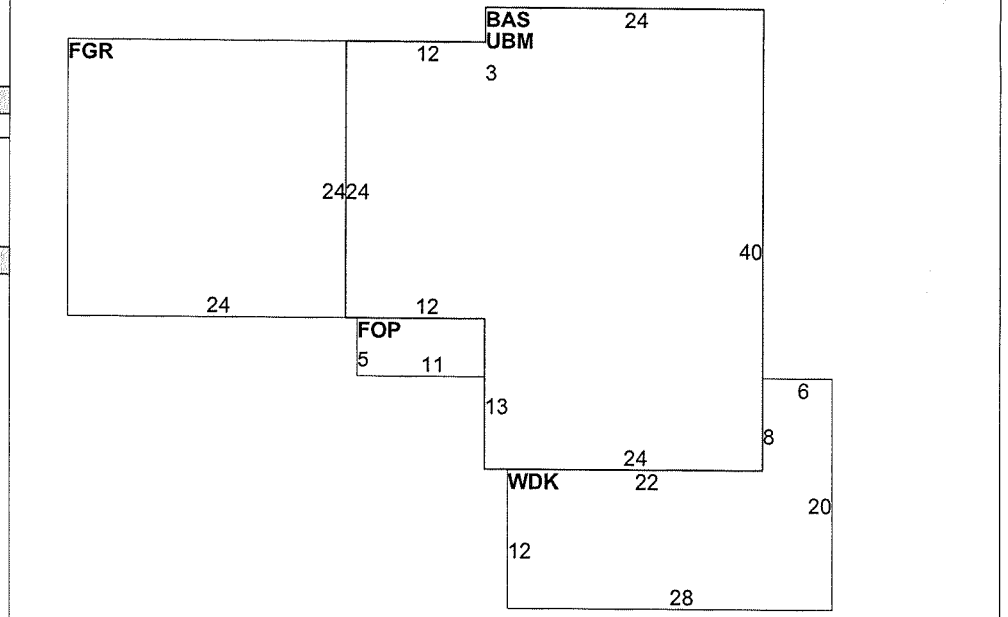
Element	Cd.	Ch.	Description

MIXED USE

Code	Description	Percentage
1010	Single Family	100

COST/MARKET VALUATION

Adj. Base Rate:	90.23
Section. RCN:	160,339
Net Other Adj:	5,000.00
Replace Cost	165,339
AYB	1997
EYB	1997
Dep Code	A
Remodel Rating	
Year Remodeled	
Dep %	8
Functional Obslnc	
External Obslnc	
Cost Trend Factor	1
Condition	
% Complete	
Overall % Cond	92
Apprais Val	152,100
Dep % Ovr	0
Dep Ovr Comment	
Misc Imp Ovr	0
Misc Imp Ovr Comment	
Cost to Cure Ovr	0
Cost to Cure Ovr Comment	



OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B)

Code	Description	Sub	Sub Descript	L/B	Units	Unit Price	Yr	Gde	Dp Rt	Cnd	%Cnd	Apr Value

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undeprec. Value
BAS	First Floor	1,248	1,248	1,248	90.23	112,607
FGR	Garage	0	576	230	36.03	20,753
FOP	Porch, Open, Finished	0	55	11	18.05	993
UBM	Basement, Unfinished	0	1,248	250	18.07	22,558
WDK	Deck, Wood	0	384	38	8.93	3,429
	Ttl. Gross Liv/Lease Area:	1,248	3,511	1,777		165,339

HANCOCK LUMBER™

March 15, 2013

Town of Raymond
Attn: Curt Lebel
401 Webbs Mills Road
Raymond ME 04015

RE: Abatement request lots 15-91

Curt:

As requested, I have enclosed the requested tree growth applications for the two lots with questioned acreage: 15-91 and 15-91-5. The acreage on these applications should match up to the LSI survey maps you have on file from the approved subdivision. If they don't, please let me know ASAP.

I believe that we have been over taxed on the tree growth parcel (15-91) from the time that the subdivision was approved until now. I believe we should have been taxed for acreage of 115.58 instead of 123. I am requesting a small abatement for the excess payments on 7.42 acres from the time the subdivision was approved until now. Let me know if this seems to make sense to you.

Thanks for your time and help on this matter!

Sincerely,

Karyn Knights

Karyn Knights
Hancock Land Company
Hancock Lumber Company
Phone: 207-627-2123

RECEIVED
MAR 20 2013
Del

Property Location: 0 CONESCA ROAD | MAP ID: 015/ 091/ 000/ 000/ | Bldg Name: | State Use: 1300

Vision ID: 1191 | Account # H0570R | Bldg #: 1 of 1 | Sec #: 1 of 1 | Card 1 of 1 | Print Date: 11/15/2012 10:55

CURRENT OWNER	TOPO.	UTILITIES	STRT./ROAD	LOCATION
HANCOCK M S INC	2 High		1 Paved	3 Rural
PO BOX 299	4 Rolling			
CASCO, ME 04015				

Additional Owners:

SUPPLEMENTAL DATA

Other ID: 015091000000	SEND VALU
TIF CODE	TAP
USE PROGRAMTG	Field 8
TG ENROLL Y 04/01/1982	Field 9
TG PLAN YR 03/23/2010	Field 10
LD1 TYPE	
GIS ID: 015091000000	ASSOC PID#

CURRENT ASSESSMENT

Description	Code	Appraised Value	Assessed Value
RES LAND	1300	60,300	60,300
RES LAND	1320	1,700	1,700
TREEGRTH	7150	49,300	14,400
TREEGRTH	7160	64,800	14,200
	Total	176,100	90,600

3218
Raymond, ME

VISION

Assessment

RECORD OF OWNERSHIP	BK-VOL/PAGE	SALE DATE	q/u	v/i	SALE PRICE	V.C.
HANCOCK M S INC	11430/ 289					

PREVIOUS ASSESSMENTS (HISTORY)

Yr.	Code	Assessed Value	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value
2012	1300	60,300	2011	1300	60,300	2005	1300	94,100
2012	1320	1,700	2011	1320	1,700	2005	7150	17,200
2012	7150	14,400	2011	7150	14,400	2005	7160	7,300
2012	7160	14,200	2011	7160	14,200			
	Total:	90,600		Total:	90,600		Total:	118,600

EXEMPTIONS

Year	Type	Description	Amount
		Total:	

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm. Int.

This signature acknowledges a visit by a Data Collector or Assessor

ASSESSING NEIGHBORHOOD

NBHD/ SUB	NBHD NAME	STREET INDEX NAME	TRACING	BATCH
0001/A				

NOTES

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	0
Appraised XF (B) Value (Bldg)	0
Appraised OB (L) Value (Bldg)	0
Appraised Land Value (Bldg)	62,000
Special Land Value	114,100
Total Appraised Parcel Value	176,100
Valuation Method:	C
Exemptions	0
Adjustment:	0
Net Total Appraised Parcel Value	**176,100**

BUILDING PERMIT RECORD

Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments

VISIT/ CHANGE HISTORY

Date	Type	IS	ID	Cd.	Purpose/Result
6/2/2004			KM	00	Measur+Listed

LAND LINE VALUATION SECTION

B #	Use Code	Use Description	Zone	D	Frontage	Depth	Units		Unit Price	I. Factor	S.A.	Acre Disc	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing		Adj. Unit Price	Land Value
1	1300	Res Land Develop	R				130,680	SF	0.42	1.00	5	1.0000	1.00		0.00				0.42	54,900
1	1300	Res Land Develop	R				4.00	AC	1,500.00	1.00	0	1.0000	0.90		0.00	TOPO			1,350.00	5,400
1	7160	HARDWOOD	R				60.00	AC	1,500.00	1.00	0	0.8000	0.90		0.00	TOPO	TG:236		1,080.00	64,800
1	7150	MIXEDWOOD	R				44.00	AC	1,500.00	1.00	0	0.8300	0.90		0.00	TOPO	TG:328		1,120.50	49,300
1	1320	Res Land Undev					12.00	AC	1,500.00	1.00	0	0.9200	0.10		0.00	Wetland			138.00	1,700

Total Card Land Units: 123.00 AC | Parcel Total Land Area: 123 AC | Total Land Value: 176,100

Property Location: 0 CONESCA ROAD | MAP ID: 015/ 091/ 000/ 000/ | Bldg Name: | State Use: 1300

Vision ID: 1191 | Account # H0570R | Bldg #: 1 of 1 | Sec #: 1 of 1 | Card 1 of 1 | Print Date: 03/21/2013 09:26

CURRENT OWNER	TOPO.	UTILITIES	STRT./ROAD	LOCATION
HANCOCK M S INC	2 High		1 Paved	3 Rural
PO BOX 299	4 Rolling			
CASCO, ME 04015				

Additional Owners:

SUPPLEMENTAL DATA

Other ID: 015091000000	SEND VALU
TIF CODE	TAP
USE PROGRAMTG	Field 8
TG ENROLL Y 04/01/1982	Field 9
TG PLAN YR 03/23/2010	Field 10
LD1 TYPE	
GIS ID: 015091000000	ASSOC PID#

CURRENT ASSESSMENT

Description	Code	Appraised Value	Assessed Value
RES LAND	1300	54,500	54,500
RES LAND	1320	1,700	1,700
TREEGRTH	7150	46,700	13,700
TREEGRTH	7160	63,700	13,900
Total		166,600	83,800

3218
Raymond, ME

VISION

Corrected Assessment

RECORD OF OWNERSHIP	BK-VOL/PAGE	SALE DATE	q/u	v/i	SALE PRICE	V.C.
HANCOCK M S INC	11430/ 289					

PREVIOUS ASSESSMENTS (HISTORY)

Yr.	Code	Assessed Value	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value
2012	1300	60,300	2011	1300	60,300	2005	1300	94,100
2012	1320	1,700	2011	1320	1,700	2005	7150	17,200
2012	7150	14,400	2011	7150	14,400	2005	7160	7,300
2012	7160	14,200	2011	7160	14,200			
	Total:	90,600		Total:	90,600		Total:	118,600

EXEMPTIONS

Year	Type	Description	Amount
		Total:	

OTHER ASSESSMENTS

Code	Description	Number	Amount	Comm. Int.

This signature acknowledges a visit by a Data Collector or Assessor

ASSESSING NEIGHBORHOOD

NBHD/ SUB	NBHD NAME	STREET INDEX NAME	TRACING	BATCH
0001/A				

NOTES

APPRAISED VALUE SUMMARY

Appraised Bldg. Value (Card)	0
Appraised XF (B) Value (Bldg)	0
Appraised OB (L) Value (Bldg)	0
Appraised Land Value (Bldg)	56,200
Special Land Value	110,400
Total Appraised Parcel Value	166,600
Valuation Method:	C
Exemptions	0
Adjustment:	0
Net Total Appraised Parcel Value	**166,600**

BUILDING PERMIT RECORD

Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments

VISIT/ CHANGE HISTORY

Date	Type	IS	ID	Cd.	Purpose/Result
6/2/2004			KM	00	Measur+Listed

LAND LINE VALUATION SECTION

B #	Use Code	Use Description	Zone	D	Frontage	Depth	Units		Unit Price	I. Factor	S.A.	Acre Disc	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing		Adj. Unit Price	Land Value
1	1300	Res Land Develop	R				126,759	SF	0.43	1.00	5	1.0000	1.00		0.00				0.43	54,500
1	7160	HARDWOOD	R				59.00	AC	1,500.00	1.00	0	0.8000	0.90		0.00	TOPO	TG:236		1,080.00	63,700
1	7150	MIXEDWOOD	R				41.67	AC	1,500.00	1.00	0	0.8300	0.90		0.00	TOPO	TG:328		1,120.50	46,700
1	1320	Res Land Undev					12.00	AC	1,500.00	1.00	0	0.9200	0.10		0.00	Wetland			138.00	1,700

Total Card Land Units: 115.58 AC | Parcel Total Land Area: 115.58 AC | Total Land Value: 166,600

Corrected Acreage

TOWN OF RAYMOND

SUPPLEMENTAL TAX CERTIFICATE

State of Maine 36 M.R.S.A. § 713

We, the undersigned, Assessors of the Municipality of Raymond, Maine, hereby certify that the foregoing list of estates and assessments thereon, recorded in page 429 of this book , were either invalid, void, omitted by mistake from our original invoice, or are a withdrawal penalty under Title 36 Section 581 or 1112, and valuation and list of assessments dated the 11th day of September 2012, that these lists are supplemental to the aforesaid original invoice, valuation and list of assessments, dated the 12th day of April, 2013, and are made by virtue of Title 36, Section 713-B, as amended.

Given by our hand this _____12th_____ day of April, 2013.

_____
Sam Gifford, Chairman

_____
Lonnie Taylor, Vice Chair

_____
Joe Bruno, Parliamentarian

_____
Charles Leavitt

_____
Mike Reynolds

Assessors, Town of Raymond

TOWN OF RAYMOND

SUPPLEMENTAL TAX WARRANT

State of Maine 36 M.R.S.A. § 713

County of ___CUMBERLAND_____, ss.

To:_____DONALD WILLARD_____, Tax Collector

of the Municipality of _____RAYMOND____, within said County of

_____CUMBERLAND_____.

GREETINGS:

Hereby are committed to you a true list of the assessments of the estates of the person(s) hereinafter named. You are hereby directed to levy and collect each of the person(s) named in said list his respective proportion, therein set down, of the sum of $ 2,500__dollars and 00/100 cents, it being the amount of said list; and all powers of the previous warrant for the collection of taxes issued by us to you and dated ____September 11, 2012__are extended thereto; and we do hereby certify that the list of
(here insert date of original warrant)

assessments of the estates of the persons named in said list is a supplemental assessment laid by virtue of Title 36, Section 713-B, as amended and the assessments and estates thereon as set forth in said list were either invalid, void, omitted by mistake from the original list, or penalty under Title 36 Section 581 or 1112, committed unto you under our warrant dated__September 11, 2012_____.
original date of warrant

Given by our hands this _____12th _____ day of _____April, 2013.

_____
Sam Gifford, Chairman

_____
Lonnie Taylor, Vice Chair

_____
Joe Bruno, Parliamentarian

_____
Charles Leavitt

_____
Mike Reynolds
Assessors, Town of Raymond

Cc: Deputy Tax Collector

TOWN OF RAYMOND - SUPPLEMENTAL TAX WARRANT LIST

We, the undersigned, Assessors of the Municipality of Raymond, hereby certify, that the foregoing list of estates and assessments, contain a list of valuations of the estates, real and personal, that were omitted from our original invoice and valuation and list of assessments dated September 11, 2012 and to be supplemented for the 2012 assessment as of April 12, 2013.

Signed _____ , Assessor

Signed _____ , Assessor

Signed _____ , Assessor

Signed _____ , Assessor

Signed _____ , Assessor

Signed _____ , Assessor

M/L	OWNER OF RECORD	ADDRESS	SUPPLEMENTAL VALUATION	ACCT #	TAX DOLLARS	MISCELLANEOUS INFORMATION
007-012	Keystone Investment Group LLC	PO Box 953 Raymond, ME 04071		K8012R	$500.00	Tree Growth Penalty for failure to recertify Tree Growth parcel by established deadline. MRSA 36 § 713-B, 574, 581
008-090	Murdock Cynthia & Philip	60 Kelly Drive Yarmouth, ME 04096		M3160R	$500.00	Tree Growth Penalty for failure to recertify Tree Growth parcel by established deadline. MRSA 36 § 713-B, 574, 581
013-026-A	Gideon Debra	179 Raymond Hill Rd Raymond, ME 04071		G8008R	$500.00	Tree Growth Penalty for failure to recertify Tree Growth parcel by established deadline. MRSA 36 § 713-B, 574, 581
016-098	Chase Custom Homes	1 Percy Hawkes Road Windham, ME 04062		C7018R	$500.00	Tree Growth Penalty for failure to recertify Tree Growth parcel by established deadline. MRSA 36 § 713-B, 574, 581
016-099	Chase Custom Homes	1 Percy Hawkes Road Windham, ME 04062		C7019R	$500.00	Tree Growth Penalty for failure to recertify Tree Growth parcel by established deadline. MRSA 36 § 713-B, 574, 581
					$2,500.00	

Maine Revised Statutes

§581 PDF
§581WORD/RTF
STATUTE SEARCH
CH. 105 CONTENTS
TITLE 36 CONTENTS
LIST OF TITLES
DISCLAIMER
MAINE LAW
REVISOR'S OFFICE
MAINE LEGISLATURE

§580

Title 36: TAXATION

§581-A

Part 2: PROPERTY TAXES
Chapter 105: CITIES AND TOWNS
Subchapter 2-A: TREE GROWTH TAX LAW

§581. Withdrawal

1. Assessor determination; owner request. If the assessor determines that land subject to this subchapter no longer meets the requirements of this subchapter, the assessor must withdraw the land from taxation under this subchapter. An owner of land subject to taxation under this subchapter may at any time request withdrawal of that land from taxation under this subchapter by certifying in writing to the assessor that the land is no longer to be classified under this subchapter.

[2009, c. 577, §1 (AMD) .]

1-A. Notice of compliance. No earlier than 185 days prior to a deadline established by section 574-B, if the landowner has not yet complied with the requirements of that section, the assessor must provide the landowner with written notice by certified mail informing the landowner of the statutory requirements that need to be met to comply with section 574-B and the date of the deadline for compliance or by which the parcel may be transferred to open space classification pursuant to subchapter 10. The notice must also state that if the owner fails to meet the deadline for complying with section 574-B or transferring the parcel to open space classification, a supplemental assessment of $500 will be assessed and that continued noncompliance will lead to a subsequent supplemental assessment of $500. If the notice is issued less than 120 days before the deadline, the owner has 120 days from the date of the notice to provide the assessor with the documentation to achieve compliance with section 574-B or transfer the parcel to open space classification, and the notice must specify the date by which the owner must comply.

If the landowner fails to provide the assessor with the documentation to achieve compliance with section 574-B or transfer the parcel to open space classification pursuant to subchapter 10 by the deadline specified in the notice, the assessor shall impose a $500 penalty to be assessed and collected as a supplemental assessment in accordance with section 713-B. The assessor shall send notification of the supplemental assessment by certified mail and notify the landowner that, no later than 6 months from the date of the 2nd notice, the landowner must comply with the requirements of section 574-B or transfer the parcel to open space classification pursuant to subchapter 10 and that failure to comply will result in an additional supplemental assessment of $500 and the landowner will have an additional 6-month period in which to comply with these requirements before the

withdrawal of the parcel and the assessment of substantial financial penalties against the landowner.

At the expiration of 6 months, if the landowner has not complied with section 574-B or transferred the parcel to open space classification under subchapter 10, the assessor shall assess an additional $500 supplemental assessment. The assessor shall send notification of the 2nd supplemental assessment by certified mail and notify the landowner that, no later than 6 months from the date of the notice, the landowner must comply with the requirements of section 574-B or transfer the parcel to open space classification pursuant to subchapter 10 or the land will be withdrawn from the tree growth tax program.

If the landowner has not complied within 6 months from the date of the 2nd supplemental assessment, the assessor shall remove the parcel from taxation under this subchapter and assess a penalty for the parcel's withdrawal pursuant to 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.

[2011, c. 618, §4 (AMD) .]

2. Withdrawal of portion. In the case of withdrawal of a portion of a parcel, the owner, as a condition of withdrawal, shall file with the assessor a plan showing the area withdrawn and the area remaining subject to taxation under this subchapter. In the case of withdrawal of a portion of a parcel, the resulting portions must be treated after the withdrawal as separate parcels under section 708.

[2007, c. 627, §16 (RPR) .]

3. Penalty. If land is withdrawn from taxation under this subchapter, the assessor shall impose a penalty upon the owner. The penalty is the greater of:

A. An amount equal to the taxes that would have been assessed on the first day of April for the 5 tax years, or any lesser number of tax years starting with the year in which the land was first classified, preceding the withdrawal had that land been assessed in each of those years at its just value on the date of withdrawal. That amount must be reduced by all taxes paid on that land over the preceding 5 years, or any lesser number of tax years starting with the year in which the land was first classified, and increased by interest at the prevailing municipal rate from the date or dates on which those amounts would have been payable; and [2007, c. 627, §16 (RPR).]

B. An amount computed by multiplying the amount, if any, by which the just value of the land on the date of withdrawal exceeds the 100% valuation of the land pursuant to this subchapter on the preceding April 1st by the following rates.

(1) If the land was subject to valuation under this subchapter for 10 years or less prior to the date of

withdrawal, the rate is 30%.

(2) If the land was subject to valuation under this subchapter for more than 10 years prior to the date of withdrawal, the rate is that percentage obtained by subtracting 1% from 30% for each full year beyond 10 years that the land was subject to valuation under this subchapter prior to the date of withdrawal, except that the minimum rate is 20%. [2007, c. 627, §16 (RPR).]

For purposes of this subsection, just value at the time of withdrawal is the assessed just value of comparable property in the municipality adjusted by the municipality's certified assessment ratio.

[2007, c. 627, §16 (RPR) .]

4. Assessment and collection of penalties. The penalties for withdrawal under this section must be paid upon withdrawal to the tax collector as additional property taxes. Penalties may be assessed and collected as supplemental assessments in accordance with section 713-B.

[2007, c. 627, §16 (RPR) .]

5. Eminent domain. A penalty may not be assessed under this section for a withdrawal occasioned by a transfer to an entity holding the power of eminent domain if the transfer results from the exercise or threatened exercise of that power.

[2007, c. 627, §16 (RPR) .]

6. Relief from requirements. Upon withdrawal under this section, the land is relieved of the requirements of this subchapter immediately and is returned to taxation under chapter 105, subchapter 2 beginning the following April 1st.

[2007, c. 627, §16 (RPR) .]

7. Reclassification as farmland or open space land. A penalty may not be assessed upon the withdrawal of land from taxation under this subchapter if the owner applies for classification of that land as farmland or open space land under subchapter 10 and that application is accepted. If a penalty is later assessed under section 1112, the period of time that the land was taxed as forest land under this subchapter is included for purposes of establishing the amount of the penalty.

[2007, c. 627, §16 (RPR) .]

8. Report of penalty. A municipality that receives a penalty for the withdrawal of land from taxation under this subchapter must report the total amount received in that reporting year to the State Tax Assessor on the municipal valuation return form described in section 383.

[2007, c. 627, §16 (RPR) .]

SECTION HISTORY

1971, c. 616, §8 (NEW). 1973, c. 308, §12 (AMD). 1975, c. 726, §1 (AMD). 1977, c. 509, §§8,9 (AMD). 1979, c. 445, §§1,2 (AMD). 1981, c. 517, §12 (AMD). 1981, c. 663, (AMD). 1983, c. 400, §§1,3 (AMD). 1991, c. 546, §8 (AMD). 1991, c. 824, §A71 (AMD). 1993, c. 452, §5 (AMD). 2007, c. 425, §1 (AMD). 2007, c. 438, §18 (RPR). 2007, c. 627, §16 (RPR). 2009, c. 577, §§1, 2 (AMD). 2011, c. 618, §4 (AMD).

Data for this page extracted on 10/16/2012 08:30:12.

The Revisor's Office cannot provide legal advice or interpretation of Maine law to the public.
If you need legal advice, please consult a qualified attorney.

Office of the Revisor of Statutes
7 State House Station
State House Room 108
Augusta, Maine 04333-0007

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Keystone Investment Group
David Baker
P.O Box 953
Raymond, ME 04071

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Sherri Baker ☐ Agent ☐ Addressee

B. Received by (Printed Name) Sherri Baker C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

RAYMOND, ME
NOV 19 2012
USPS

3. Service Type
☐ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0470 0001 0252 0444

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

RECERTIFICATION

November 15, 2012

Keystone Investment Group
David Baker
PO Box 953
Raymond, Maine 04071

Dear Mr. Baker,

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 §547-B(4).

Our records indicate that your parcel of land located at Tax Map 007 Lot 012 in Raymond Maine is currently enrolled in the Tree Growth Tax Law Program and that the forester's statement of compliance together with the landowner's attestation are now due.

Pursuant to Title 36 MRSA §581(1-A), you are hereby notified 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 within 120 days** of this notice **will result in a supplemental assessment of $500**. Your forest land will continue to be classified in the Tree Growth Program, however continued non-compliance will result in an additional $500 penalty.

To prevent a $500 supplemental assessment from being assessed, you must either:

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

You must do one of the above prior to March 15, 2013

If you are unclear of the requirements mentioned above, please contact me at (207) 655-4742.

Sincerely,

Curt E. Lebel
Assessors Agent, Town of Raymond

This schedule is to be filed on or before April 1 of the year in which classification is requested. This schedule is also to be utilized by the landowner in reporting changes in forest types and periodic refiles. Detailed instructions on completing this application are found in Property Tax Bulletin Number 19.

MC 2001

MAINE TREE GROWTH TAX LAW

(Title 36, M.R.S.A., Sections 571 through 584-A)

SCHEDULE FOR CLASSIFICATION OF LAND AS FOREST LAND

PART A.

1. Name of Owner(s) ~~ALFRED A. MANN~~ Keystone Investment Group David Baker

2. Mailing Address ~~1120 ILLINOIS AVE.~~ 655-3931 ~~407-957-1287~~
Number and Street — Phone Number

~~ST. CLOUD~~ — ~~FL~~ — ~~34769-3845~~
Post Office — State — Zip Code

3. Location of Parcel RAYMOND — CUMBERLAND
Township or Municipality — County

4. Identification of Parcel 7 — 12
Tax Map — Plan — Lot

Structures or Improvements on Parcel [ ] Yes [✓] No (Please Check One) 1st Year of Classification 1977

5. A. FOREST TYPE LAND (Express figures to nearest acre)

Softwood Type	
Mixed Wood Type	4
Hardwood Type	11
Total Forest Type Land	15

B. LAND UNSUITABLE FOR COMMERCIAL FOREST PRODUCTION

Natural Water Areas (lakes, ponds, rivers, etc.)	
Man-Made Water Areas (reservoirs, etc.)	
Wetlands and Barrens (swamp, marsh, ledge, etc.)	
Total Land Unsuitable for Commercial Forest Production	

C. LAND NOT USED PRIMARILY FOR COMMERCIAL FOREST PRODUCTION

Vacant Unforested Land	
Blueberry Land	
Other Agricultural Land	
Gravel Pits, Quarry or Mine Areas	
Transmission Line or Pipeline R/W Area	
Roads:	
Class 1 (2 lane all season road)	
Class 2 (Single Lane seasonal road)	
Building Areas	
Forest Land (Not classified)	
Other Areas	
Total Land Not Used Primarily for Commercial Forest Production	

D. TOTAL AREA OF PARCEL 15

PART B. (please review Bulletin #19 for additional information on completing Part B of this application)

Landowner must check one or more of the following categories under which eligibility is being sought:

For category 1 Grandfathered: no additional information is required unless the assessor requests more detailed information from which to make the decision to grant continued classification. Category 2 certifies that a Forest Management and Harvest Plan has been prepared for the parcel. Category 3, continued compliance; Forest Management and Harvest Plan must be reviewed and the parcel recertified every 10 years.

[ ] 1. **GRANDFATHERED UNDER FORMER QUALIFICATIONS:** This option is only available for Parcels Classified on or before September 30, 1989. I hereby declare that I am managing the parcel primarily for the growth of forest products. I understand that I must comply with category 2 by December 31, 2000.

[✓] 2. **FOREST MANAGEMENT AND HARVEST PLAN:** For new parcels and refiles certifying to Written Forest Management and Harvest Plan. I hereby swear that I am following the provisions of the Forest Management and Harvest Plan prepared for the parcel.

Name of Licensed Professional Forester: JACK WADSWORTH
(NOTE: FORESTER SIGNATURE NOT REQUIRED HERE)

Licensed Professional Forester Number 123

[ ] 3. **RECERTIFICATION, EVIDENCE OF COMPLIANCE:** Inspection by Licensed Professional Forester. I hereby swear that I have inspected the parcel and that the owner is following the recommendations of the Management and Harvest Plan applicable.

Name of Licensed Professional Forester_____

Licensed Professional Forester Number_____ Inspection Date_____

Signature of Licensed Professional Forester_____

NOTE: Transfer of ownership; land transferred to a new owner after September 30, 1989 requires that new owners comply with Category 2 within one year of transfer.

Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true, correct and complete.

June 16, 2001 — Date

Alfred A. Mann — Signature of Owner/Owners

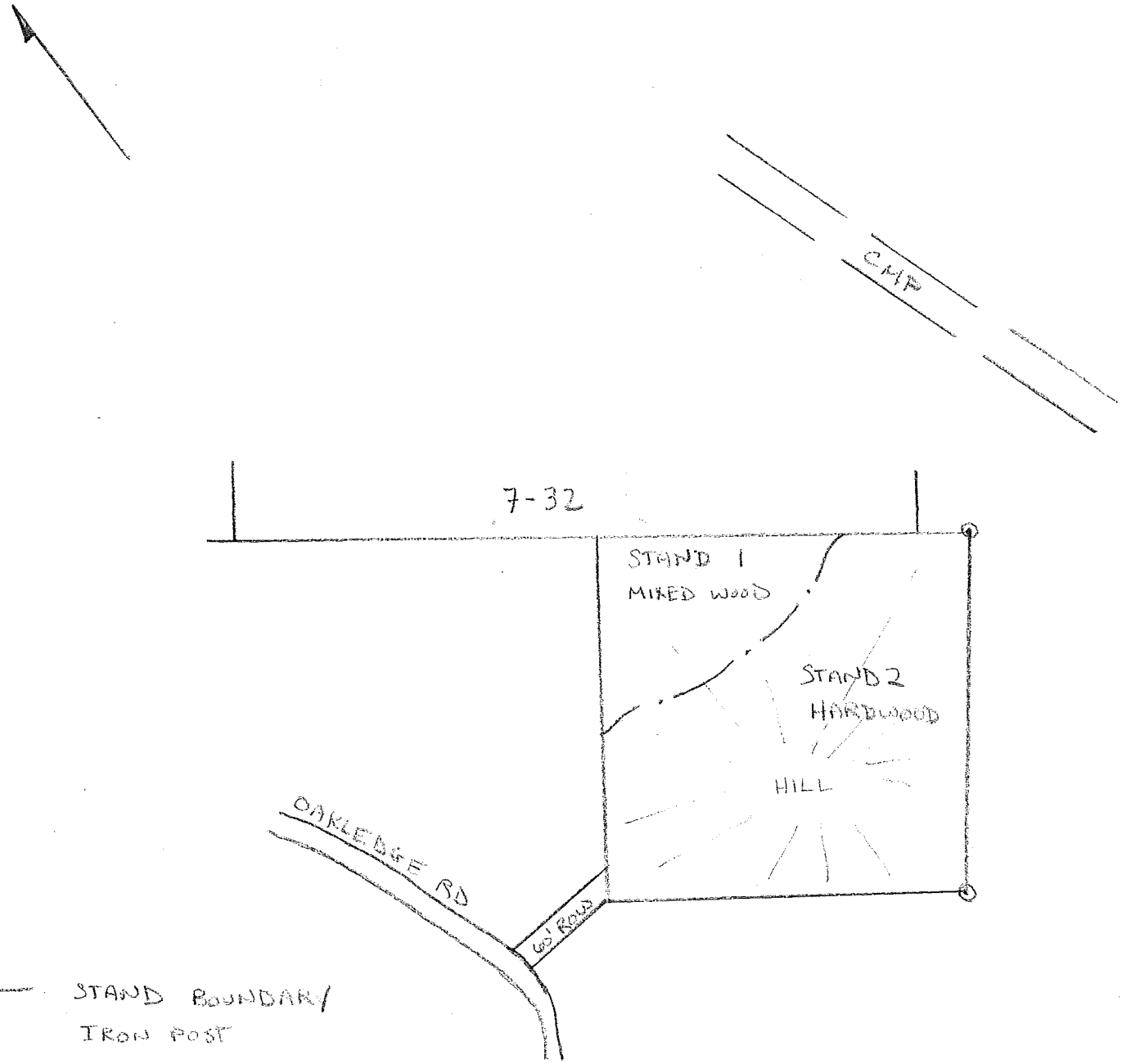
NOTE: Landowners should pay particular attention to the provisions of 36 MRSA §581 which provides for substantial penalty upon the landowner for a change in use of forest land classified under the Tree Growth Tax Law.

☐ Approved ☐ Denied _____ Date_____

Assessor's Signature

PTA-452
7/99

TIMBER TYPE MAP
PROPERTY OF ALFRED A. MANN
TOWN OF RAYMOND
MAP 7 LOT 12
15 ACRES
SCALE 1" : 400'



STAND BOUNDARY
IRON POST
STONE MONUMENT

4/11/01
PREPARE BY: WADSWORTH WOODLANDS INC.
DRAWN BY: SEAN S. LIBBEY
THIS MAP IS DRAWN FROM TAX MAP DATA. THIS IS NOT A LEGAL SURVEY.

Maine Tree Growth Tax Law
RECERTIFICATION OF FOREST MANAGEMENT AND HARVEST PLAN

November 15, 2012 Property Tax Map/Lot: 008-090

Cynthia & Philip Murdock
60 Kelly Drive
Yarmouth, Maine 04096

Dear Mr. & Mrs. Murdock,

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 §547-B(4).

Our records indicate that your parcel of land located at Tax Map 008 Lot 090 in Raymond Maine is currently enrolled in the Tree Growth Tax Law Program and that the forester's statement of compliance together with the landowner's attestation are now due.

Pursuant to Title 36 MRSA §581(1-A), you are hereby notified 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 within 120 days** of this notice **will result in a supplemental assessment of $500**. Your forest land will continue to be classified in the Tree Growth Program, however continued non-compliance will result in an additional $500 penalty.

To prevent a $500 supplemental assessment from being assessed, you must either:

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

You must do one of the above prior to March 15, 2013

If you are unclear of the requirements mentioned above, please contact me at (207) 655-4742.

Sincerely,

Curt E. Lebel
Assessors Agent, Town of Raymond

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Cynthia & Philip Murdock
60 Kelly Dr.
Yarmouth, ME
04096

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Cynthia A. Murdock ☐ Agent ☒ Addressee

B. Received by (Printed Name) See above
C. Date of Delivery 11-21-11

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☐ Certified Mail ☐ Express Mail
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0470 0001 0252 0451

S Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

ND HARVEST PLAN

ty Tax Map/Lot: 008-090

Cynthia & Philip Murdock
60 Kelly Drive
Yarmouth, Maine 04096

Dear Mr. & Mrs. Murdock,

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 §547-B(4).

Our records indicate that your parcel of land located at Tax Map 008 Lot 090 in Raymond Maine is currently enrolled in the Tree Growth Tax Law Program and that the forester's statement of compliance together with the landowner's attestation are now due.

Pursuant to Title 36 MRSA §581(1-A), you are hereby notified 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 within 120 days** of this notice **will result in a supplemental assessment of $500**. Your forest land will continue to be classified in the Tree Growth Program, however continued non-compliance will result in an additional $500 penalty.

To prevent a $500 supplemental assessment from being assessed, you must either:

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

You must do one of the above prior to March 15, 2013

If you are unclear of the requirements mentioned above, please contact me at (207) 655-4742.

Sincerely,

Curt E. Lebel
Assessors Agent, Town of Raymond

This schedule is to be filed on or before April 1 of the year in which classification is requested. This schedule is also to be utilized by the landowner in reporting changes in forest types and periodic refiles. Detailed instructions on completing this application are found in Property Tax Bulletin Number 19.

Vision correct homesite on H2O ACS 8-6-06

Mgt 2001

MAINE TREE GROWTH TAX LAW

(Title 36, M.R.S.A., Sections 571 through 584-A)

SCHEDULE
FOR CLASSIFICATION OF LAND AS FOREST LAND

PART A.

1. Name of Owner(s) Cynthia and Philip Murdock

2. Mailing Address 70 R A. I. Plummer Road 655-4095
Number and Street — Phone Number

Raymond — Maine — 04071
Post Office — State — Zip Code

3. Location of Parcel Raymond — Cumberland
Township or Municipality — County

4. Identification of Parcel Map 8 Lot 90 + ~~89~~
Tax Map — Plan — Lot

Structures or Improvements on Parcel [✓] Yes [ ] No (Please Check One) 1st Year of Classification 2001

5. A. FOREST TYPE LAND (Express figures to nearest acre)

Softwood Type	
Mixed Wood Type	13
Hardwood Type	17
Total Forest Type Land	30

B. LAND UNSUITABLE FOR COMMERCIAL FOREST PRODUCTION

Natural Water Areas (lakes, ponds, rivers, etc.)	
Man-Made Water Areas (reservoirs, etc.)	
Wetlands and Barrens (swamp, marsh, ledge, etc.)	
Total Land Unsuitable for Commercial Forest Production	0

C. LAND NOT USED PRIMARILY FOR COMMERCIAL FOREST PRODUCTION

Vacant Unforested Land	
Agricultural Land	
Gravel Pits, Quarry or Mine Areas	
Transmission Line or Pipeline R/W Area	
Roads	
Building Areas	1 (waterfront)
Forest Land (Not classified)	
Other Areas	
Total Land Not Used Primarily for Commercial Forest Production	1

D. TOTAL AREA OF FOREST LAND PARCEL 31

PART B. (please review Bulletin #19 for additional information on completing Part B of this application)

Landowner must check one or more of the following categories under which eligibility is being sought:

For category 1 Grandfathered: no additional information is required unless the assessor requests more detailed information from which to make the decision to grant continued classification. Category 2 certifies that a Forest Management and Harvest Plan has been prepared for the parcel. Category 3, continued compliance; Forest Management and Harvest Plan must be reviewed and the parcel recertified every 10 years.

[ ] 1. **GRANDFATHERED UNDER FORMER QUALIFICATIONS:** This option is only available for Parcels Classified on or before September 30, 1989. I hereby declare that I am managing the parcel primarily for the growth of forest products. I understand that I must comply with category 2 by April 1, 1999.

[✓] 2. **FOREST MANAGEMENT AND HARVEST PLAN:** For new parcels and refiles certifying to Written Forest Management and Harvest Plan. I hereby swear that I am following the provisions of the Forest Management and Harvest Plan prepared for the parcel.

Name of Licensed Professional Forester: Gregory E. Foster
(NOTE: FORESTER SIGNATURE NOT REQUIRED HERE)

Licensed Professional Forester Number 595

[ ] 3. **RECERTIFICATION, EVIDENCE OF COMPLIANCE:** Inspection by Licensed Professional Forester. I hereby swear that I have inspected the parcel and that the owner is following the recommendations of the Management and Harvest Plan applicable.

Name of Licensed Professional Forester_____

Licensed Professional Forester Number_____ Inspection Date_____

Signature of Licensed Professional Forester_____

NOTE: Transfer of ownership; land transferred to a new owner after September 30, 1989 requires that new owners comply with Category 2 within one year of transfer.

Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true, correct and complete.

10/5/01
Date

Cynthia H. Murdock
Signature of Owner/Owners

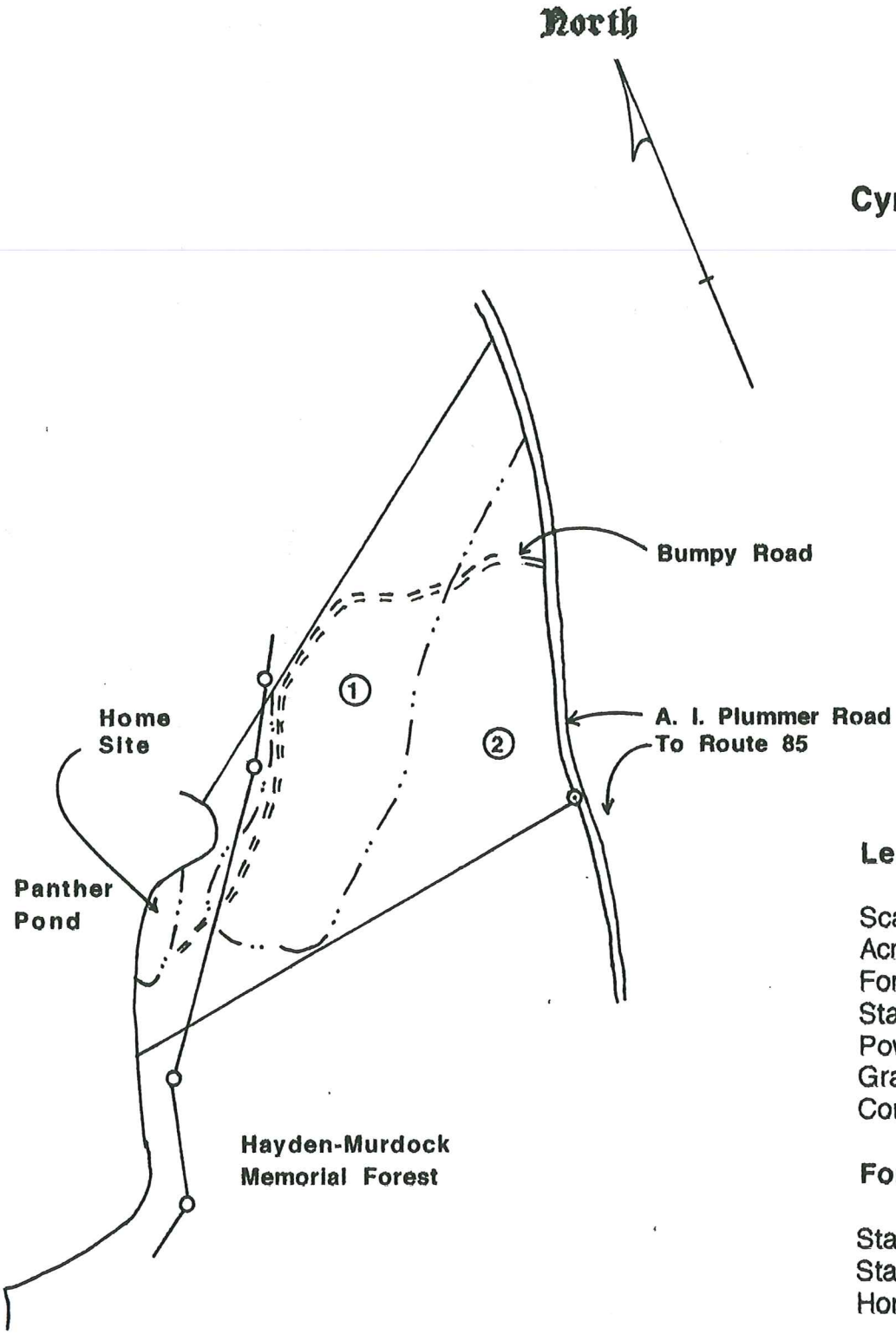
NOTE: Landowners should pay particular attention to the provisions of 36 MRSA §581 which provides for substantial penalty upon the landowner for a change in use of forest land classified under the Tree Growth Tax Law.

PTA-452 ☐ Approved ☐ Denied _____ Date_____
5/97 Assessor's Signature

Appendix B

Forest Type Map for The Property of Cynthia and Philip Murdock Located in Raymond, Maine Map 8 Lot 90

August 21, 2001



Legend

Scale.....1 inch = 550 feet
Acres..... ac
Forest Type Boundary
Stand Type (1)
Power Line
Gravel Driveway
Corner Marker

Forest Types

Stand 1	Hardwood	17 ac
Stand 2	Mixed	13 ac
Home Site		1 ac

Prepared by

Gregory E. Foster
Timberstate G. Inc.
P. O. Box 157
Gray, Maine 04039
Professional Forester # 595

(This map is not a legal survey)

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Debra Gideon
179 Raymond Hill Rd
Raymond, ME 0407.

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X ☐ Agent ☐ Addressee

B. Received by (Printed Name) C. Date of Delivery 1/16

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☐ Certified Mail ☐ Express Mail
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0470 0001 0252 0437

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

RECERTIFICATION (

November 15, 2012

Debra Gideon
179 Raymond Hill Rd
Raymond, Maine 04071

Dear Ms. Gideon,

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 §547-B(4).

Our records indicate that your parcel of land located at Tax Map 013 Lot 026-A in Raymond Maine is currently enrolled in the Tree Growth Tax Law Program and that the forester's statement of compliance together with the landowner's attestation are now due.

Pursuant to Title 36 MRSA §581(1-A), you are hereby notified 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 within 120 days** of this notice **will result in a supplemental assessment of $500**. Your forest land will continue to be classified in the Tree Growth Program, however continued non-compliance will result in an additional $500 penalty.

To prevent a $500 supplemental assessment from being assessed, you must either:

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

You must do one of the above prior to March 15, 2013

If you are unclear of the requirements mentioned above, please contact me at (207) 655-4742.

Sincerely,

Curt E. Lebel
Assessors Agent, Town of Raymond

This schedule is to be filed on or before April 1 of the year in which classification is requested. This schedule is also to be utilized by the landowner in reporting changes in forest types and periodic refiles. Detailed instructions on completing this application are found in Property Tax Bulletin Number 19.

MAINE TREE GROWTH TAX LAW

(Title 36, M.R.S.A., Sections 571 through 584-A)

13/26 and 2001

SCHEDULE FOR CLASSIFICATION OF LAND AS FOREST LAND

PART A.

1. Name of Owner(s) DEBORAH G. GIDEON
2. Mailing Address 179 RAYMOND HILL RD (Number and Street) 207.655.2585 (Phone Number)
   RAYMOND (Post Office) ME (State) 04071 (Zip Code)
3. Location of Parcel RAYMOND (Township or Municipality) CUMBERLAND (County)
4. Identification of Parcel TOWN OF RAYMOND (Tax Map) ME (Plan) MAP 13 (Plan) LOT 26A (Lot)

Structures or Improvements on Parcel [ ] Yes [X] No (Please Check One) 1st Year of Classification 1977

5. A. FOREST TYPE LAND (Express figures to nearest acre)

Softwood Type	~~5~~ 0
Mixed Wood Type	~~5~~ 4
Hardwood Type	~~18~~ 16
Total Forest Type Land	~~28~~ 20

B. LAND UNSUITABLE FOR COMMERCIAL FOREST PRODUCTION

Natural Water Areas (lakes, ponds, rivers, etc.)	
Man-Made Water Areas (reservoirs, etc.)	
Wetlands and Barrens (swamp, marsh, ledge, etc.)	
Total Land Unsuitable for Commercial Forest Production	

C. LAND NOT USED PRIMARILY FOR COMMERCIAL FOREST PRODUCTION

Vacant Unforested Land	
Blueberry Land	
Other Agricultural Land	
Gravel Pits, Quarry or Mine Areas	
Transmission Line or Pipeline R/W Area	
Roads:	
Class 1 (2 lane all season road)	
Class 2 (Single Lane seasonal road)	
Building Areas	~~2~~
Forest Land (Not classified)	
Other Areas	
Total Land Not Used Primarily for Commercial Forest Production	

D. TOTAL AREA OF PARCEL ~~30~~ 20

PART B. (please review Bulletin #19 for additional information on completing Part B of this application)

Landowner must check one or more of the following categories under which eligibility is being sought:

For category 1 Grandfathered: no additional information is required unless the assessor requests more detailed information from which to make the decision to grant continued classification. Category 2 certifies that a Forest Management and Harvest Plan has been prepared for the parcel. Category 3, continued compliance; Forest Management and Harvest Plan must be reviewed and the parcel recertified every 10 years.

[ ] 1. **GRANDFATHERED UNDER FORMER QUALIFICATIONS:** This option is only available for Parcels Classified on or before September 30, 1989. I hereby declare that I am managing the parcel primarily for the growth of forest products. I understand that I must comply with category 2 by December 31, 2000.

[X] 2. **FOREST MANAGEMENT AND HARVEST PLAN:** For new parcels and refiles certifying to Written Forest Management and Harvest Plan. I hereby swear that I am following the provisions of the Forest Management and Harvest Plan prepared for the parcel.

Name of Licensed Professional Forester: DALE N. GICMAN
(NOTE: FORESTER SIGNATURE NOT REQUIRED HERE)

Licensed Professional Forester Number 671

[ ] 3. **RECERTIFICATION, EVIDENCE OF COMPLIANCE:** Inspection by Licensed Professional Forester. I hereby swear that I have inspected the parcel and that the owner is following the recommendations of the Management and Harvest Plan applicable.

Name of Licensed Professional Forester_____

Licensed Professional Forester Number_____ Inspection Date_____

Signature of Licensed Professional Forester_____

NOTE: Transfer of ownership; land transferred to a new owner after September 30, 1989 requires that new owners comply with Category 2 within one year of transfer.

Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true, correct and complete.

4/4/01 Deborah Julian
Date Signature of Owner/Owners

NOTE: Landowners should pay particular attention to the provisions of 36 MRSA §581 which provides for substantial penalty upon the landowner for a change in use of forest land classified under the Tree Growth Tax Law.

☐ Approved ☐ Denied _____ Date_____
Assessor's Signature

PTA-452
7/99

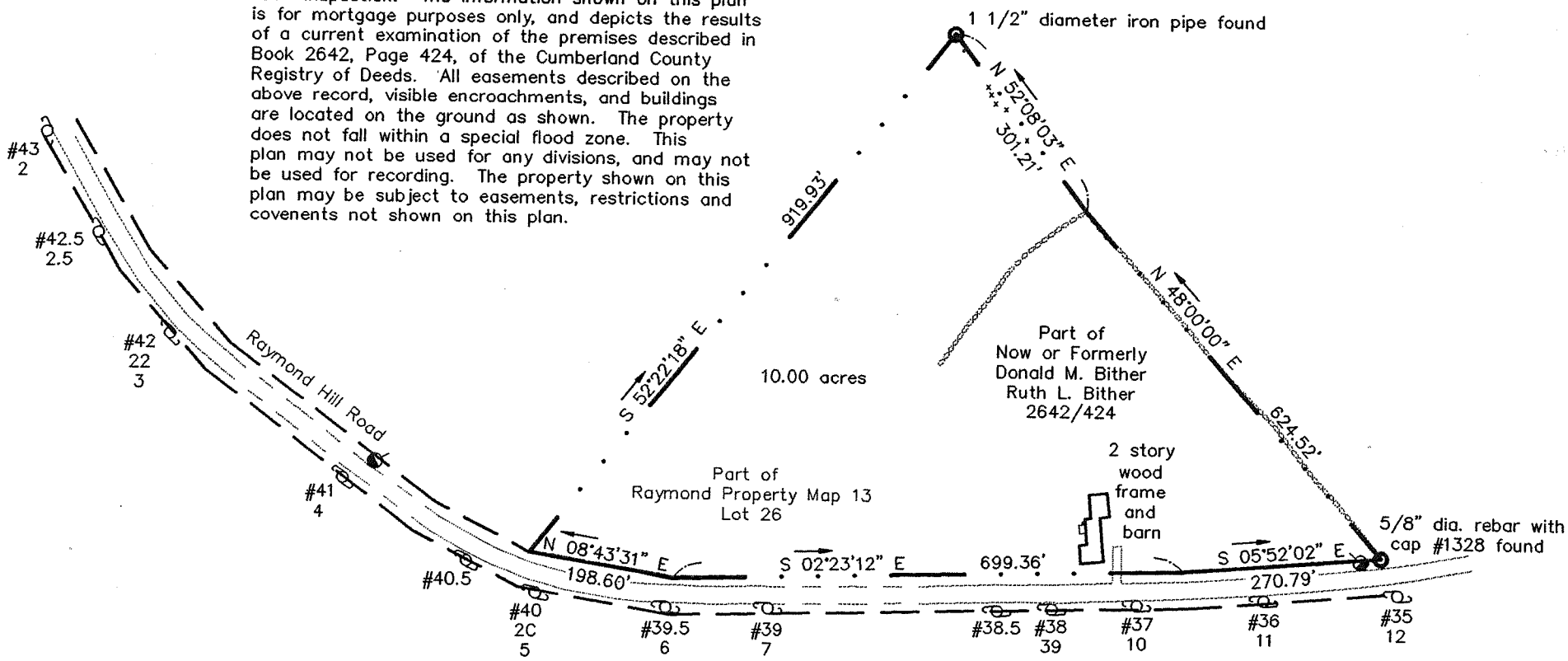
Technical information:

The buildings, road, stone walls, barbed wire and monumentation shown on this plan were located by instrument from an open traverse, each traverse angle turned four times, and adjusted by least squares.

Plan Reference:

1. Forest Type Map for Me. Tree Growth Mgmt. Plan Property of Donald M. & Ruth L. Bither 179 Raymond Hill Rd., Raymond, Me. Dale N. Gilman Licensed Forester #671. March 1994.

This inspection conforms to the standards of the State of Maine Board of Licensure for Professional Land Surveyors standards of practice for a Mortgage Loan Inspection. The information shown on this plan is for mortgage purposes only, and depicts the results of a current examination of the premises described in Book 2642, Page 424, of the Cumberland County Registry of Deeds. All easements described on the above record, visible encroachments, and buildings are located on the ground as shown. The property does not fall within a special flood zone. This plan may not be used for any divisions, and may not be used for recording. The property shown on this plan may be subject to easements, restrictions and covenents not shown on this plan.



Mortgage Loan Inspection Plan

This is NOT a boundary survey

Ross Boundary Surveys
108 Sawyer Road
Scarborough, Maine 04074
207-883-8583

August 12, 1998

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Return Receipt Fee (Endorsement Required)	2.35
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	$ 6.60

Postmark Here
USPS
NOV 15 20
WINDHAM ME 04062

Sent To: Chase Custom Homes 16/98
Street, Apt. No.; or PO Box No.: 1 Percy Hawkes Rd
City, State, ZIP+4: Windham, ME 04071

PS Form 3800, August 2006 — See Reverse for Instructions

7011 0470 0001 0252 0413

RAYMO
Home of the Landlocked S
INCORPORATED 1803

Maine Tree Growth T
RECERTIFICATION OF FOREST MANAGE

November 15, 2012

Property Tax Map/Lot: 016-098

Chase Custom Homes
John Chase
1 Percy Hawkes Road
Windham, Maine 04062

Dear Mr. Chase,

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 §547-B(4).

Our records indicate that your parcel of land located at Tax Map 016 Lot 098 in Raymond Maine is currently enrolled in the Tree Growth Tax Law Program and that the forester's statement of compliance together with the landowner's attestation are now due.

Pursuant to Title 36 MRSA §581(1-A), you are hereby notified 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 within 120 days** of this notice **will result in a supplemental assessment of $500**. Your forest land will continue to be classified in the Tree Growth Program, however continued non-compliance will result in an additional $500 penalty.

To prevent a $500 supplemental assessment from being assessed, you must either:

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

You must do one of the above prior to March 15, 2013

If you are unclear of the requirements mentioned above, please contact me at (207) 655-4742.

Sincerely,

Curt E. Lebel
Assessors Agent, Town of Raymond

NDER: COMPLETE THIS SECTION

Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
Print your name and address on the reverse so that we can return the card to you.
Attach this card to the back of the mailpiece, or on the front if space permits.

Article Addressed to:

John Chase
1 Percy Hawkes Rd
Windham, ME
04062

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X Wade R Fleming ☐ Agent ☐ Addressee

B. Received by (Printed Name) Wade R. Fleming
C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☐ Certified Mail ☐ Express Mail
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

Article Number (Transfer from service label) 7011 0470 0001 0252 0000

Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

Curt Lebel
Contract Assessor
curt.lebel@raymondmaine.org

Rescue/Dispatch (Emergency) 655-7851 *Public Works Garage 655-2018*

November 3, 2011

John Chase
Chase Custom Homes
1 Percy Hawkes Road
Windham, ME 04062

Re: Tree Growth Recertification Notice Map: 016
Lot: 098

Dear Mr. Chase,

Greetings. I am writing to you today to give notice and reminder that the parcel owned by you, designated as tax map 016, lot 098 is scheduled for recertification in the state tree growth use program. The Parcel was last recertified on February 23, 1999. Maine Law requires recertification and update at least every 10 years. Additionally, tree growth needs to be recertified one year after transfer of ownership. I have attached Title 36 Section 574-B, which outlines this requirement, an application for Tree Growth recertification and a copy of the Maine Revenue Services tax bulletin.

A completed application for recertification along with map of the designated area must be filed with the assessor's office on or before April 1, 2012. Failure to recertify the parcel will result in a withdrawal penalty under M.R.S.A Title 36 § 581, which could include substantial financial penalties.

This notice is made in accordance with M.R.S.A Title 36 § 581 subsection (1-A) and is intended to permit the owner a minimum of 120 days to meet the deadline established by Title 36 § 574-B.

If you have any questions or concerns about this matter, please feel free to contact my office at 207-655-4742 extension 25.

Sincerely,

Curt E. Lebel
Assessor, Town of Raymond

Town of
RAYMOND
Home of the Landlocked Salmon
INCORPORATED 1803

Assessing Office
401 Webbs Mills Road Raymond, Maine 04071
elizabeth.cummings@raymondmaine.org

January 31, 2007

Chase Custom Homes
1 Percy Hawkes Road
Windham, ME 04062

Dear Chase Custom Homes,

Congratulations on your purchase of land in the Town of Raymond. The parcel known as Map 16, Lot 98 in the Town of Raymond has been classified as Tree Growth land since 1979.

Land assessed in this manner is subjected to certain requirements for classification. The Tree Growth program requires that anyone purchasing classified land must submit a new application and a forest management plan within one year of the date of transfer. If the owner fails to meet this obligation the land can be removed from Tree Growth classification.

This letter is written to provide you with an opportunity to comply with the requirements of Tree Growth tax law. Failure to submit a revised application will disqualify the parcel from Tree Growth classification. State law requires the Raymond Assessors to apply a withdrawal penalty when land under Tree Growth classification no longer qualifies.

If you have further questions, I can be reached at the above address or phone number.

Sincerely,

Elizabeth R. Cummings
Assessor's Assistant
Town of Raymond

Enclosures: Bulletin #19
Current Use Program

This schedule is to be filed in duplicate on or before April 1 of the year in which classification is requested. This schedule is also to be utilized by the landowner in reporting changes in forest types. Detailed instructions on completing this application are found in Property Tax Bulletin Number 19. 1979

16/98

MAINE TREE GROWTH TAX LAW

(Title 36, M.R.S.A., Sections 571 through 584-A)

SCHEDULE
FOR CLASSIFICATION OF LAND AS FOREST LAND

PART A.

Mgmt Plan 1999

1. Name of Owner(s) Theron F. & Beverly A. Hamilton

2. Mailing Address 11 Cumberland Rd., North Yarmouth (207) 829-3559
Number and Street — Phone Number

Cumberland Ctr. — Maine — 04021
Post Office — State — Zip Code

3. Location of Parcel Raymond — Cumberland
Township or Municipality — County

4. Identification of Parcel 16 — 98
Tax Map — Plan — Lot

Structures or Improvements on Parcel [redacted] Yes [redacted] No First Year of Acceptance 1979
(Please check one)

MOD 96 NEW SKETCH PLAN + survey

5. A. FOREST TYPE LAND (Express figures to nearest acre)

Softwood Type	
Mixed Wood Type	
Hardwood Type	~~78~~ A
Total Forest Type Land	

9.05-03 removed 0.085a to 13-42- not part of plan 48

B. LAND UNSUITABLE FOR COMMERCIAL FOREST PRODUCTION

Natural Water Areas (lakes, ponds, rivers, etc.)	
Man-Made Water Areas (reservoirs, etc.)	
Wetlands and Barrens (swamp, marsh, ledge, etc.)	~~1~~ A
Total Land Unsuitable for Commercial Forest Production	

C. LAND NOT USED PRIMARILY FOR COMMERCIAL FOREST PRODUCTION

Vacant Unforested Land	
Agricultural Land	~~10~~ A
Gravel Pits, Quarry or Mine Areas	
Transmission Line or Pipeline R/W Area	
Roads	
Building Areas	~~7~~
Forest Land (Not Classified)	~~10~~ A
Other Areas	
Total Land Not Used Primarily for Commercial Forest Production	~~27~~ A 17

2001 sold 3 Ac & create 95 c

#4

D. TOTAL AREA OF FOREST LAND PARCEL ~~99~~ 96 Ac A 96 52

Parcel #44

PART B. (please review Bulletin #19 for additional information on completing Part B of this application)

Landowner must check one or more of the following categories under which eligibility is being sought:

For category 1 no additional information other than time extension is required at time of reapplication unless the assessor requests more detailed information from which to make his decision to grant continued classification. Category 2 certifies that a Forest Management and Harvest Plan has been prepared for the parcel. Category 3, continued compliance; Forest Management and Harvest Plan must be updated and recertified every 10 years.

/ / 1. **REQUEST TO CONTINUE UNDER FORMER QUALIFICATIONS:** This Option is only available for Parcels Classified on or Before April 1, 1989. I hereby declare that I am managing the parcel primarily for the growth of forest products. I request a time extension to obtain the required Management and Harvest Plan. Time extension _____ (not to exceed April 1, 1999).

/ ✓ / 2. **FOREST MANAGEMENT AND HARVEST PLAN:** For parcels which have the required Written Forest Management and Harvest Plan. I hereby swear that I am following the provisions of the Forest Management and Harvest Plan prepared for the parcel.

/ ✓ / 3. **RECERTIFICATION, EVIDENCE OF COMPLIANCE:** Inspection by a Registered Professional Forester. I hereby swear that I have inspected the parcel and that the owner is following the recommendations of the Management and Harvest Plan applicable.

Sand th 2009

Name of Registered Professional Forester ....Rene D Noel Jr....

Registered Professional Forester Number ....325.... Inspection Date .....

Signature of Registered Professional Forester ....See Plan on Appl. for 16/99....

NOTE: Transfer of ownership; land transferred to a new owner requires that new owners comply with Category 2 within one year of transfer.

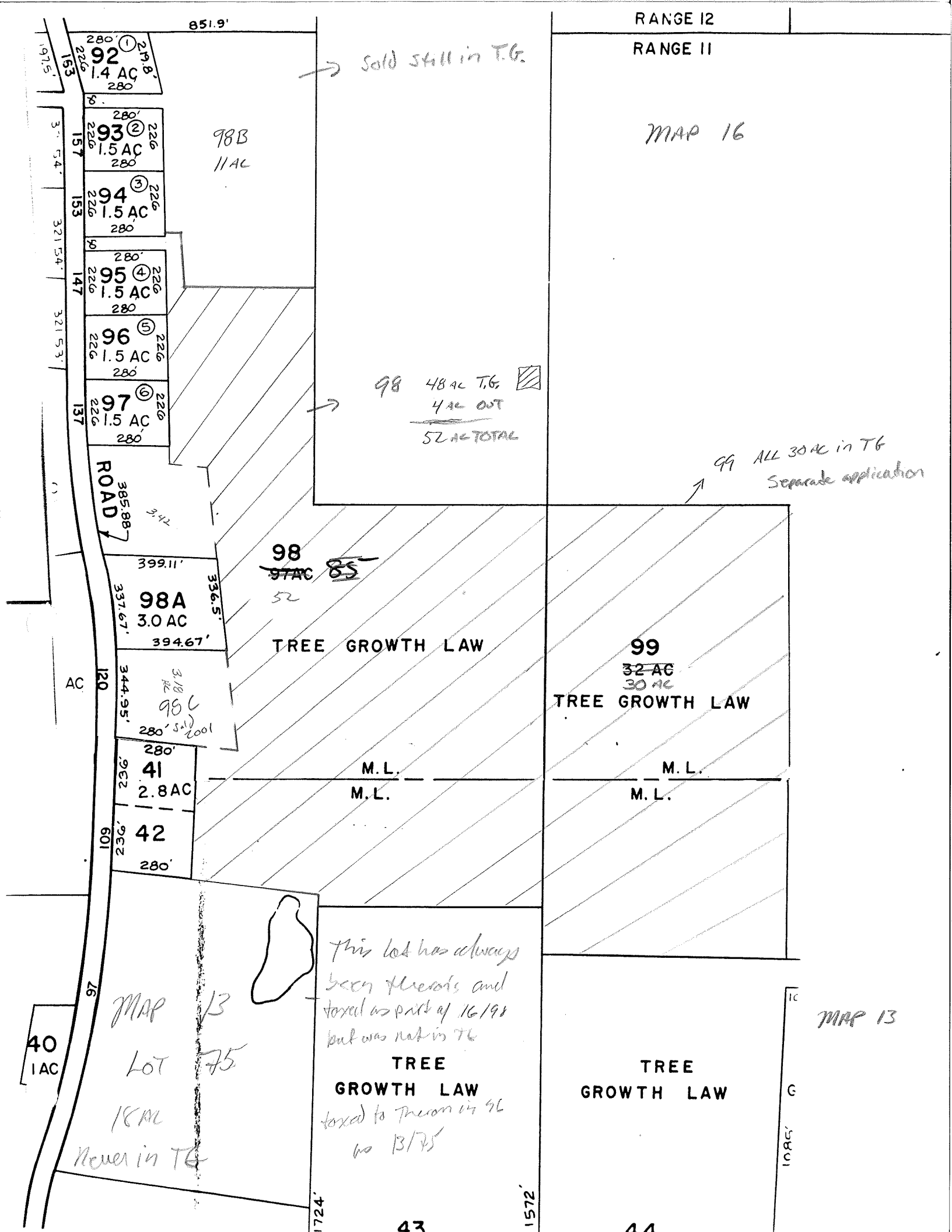
Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true, correct and complete.

....Feb. 23, 1990.....
Date

Simon T. Hamilton
....Beverly A. Hamilton....
Signature of Owner/Owners

NOTE: Landowners should pay particular attention to the provisions of 36 MRSA §581 which provides for a substantial penalty upon the landowner for a change in use of forest land classified under the Tree Growth Tax Law.

PTA-452
12/89


851.9'
RANGE 12
RANGE 11
Sold still in T.G.
MAP 16
92
1.4 AC
93
1.5 AC
94
1.5 AC
95
1.5 AC
96
1.5 AC
97
1.5 AC
98B
11AC
98 48 AC T.G.
4 AC OUT
52 AC TOTAL
99 ALL 30 AC in TG
Separate application
ROAD
385.88
98
~~97AC~~ ~~85~~
52
399.11'
98A
3.0 AC
394.67'
336.5'
337.67'
344.95'
98C
3.18 AC
Sold 2001
TREE GROWTH LAW
99
~~32 AC~~
30 AC
TREE GROWTH LAW
M.L.
M.L.
41
2.8AC
42
40
1 AC
MAP 13
LOT 75
18 AC
Never in TG
This lot has always been therein and taxed as part of 16/98 but was not in TG
TREE GROWTH LAW
taxed to Therein in 96 as 13/75
TREE GROWTH LAW
MAP 13
43
44

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Return Receipt Fee (Endorsement Required)	2.35
Restricted Delivery Fee (Endorsement Required)	
Total Postage & Fees	$ 6.60

USPS Postmark Here
NOV 15 2012
WINDHAM

Sent To: Chase Custom Homes
Street, Apt. No.; or PO Box No.: 1 Percy Hawkes Rd
City, State, ZIP+4: Windham ME 04062
PS Form 3800, August 2006 — See Reverse for Instructions

7012 0470 0002 0520 0420

Maine Tree Growth Ta
RECERTIFICATION OF FOREST MANAGEM

November 15, 2012

Property Tax Map/Lot: 016-099

Chase Custom Homes
John Chase
1 Percy Hawkes Road
Windham, Maine 04062

Dear Mr. Chase,

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 §547-B(4).

Our records indicate that your parcel of land located at Tax Map 016 Lot 099 in Raymond Maine is currently enrolled in the Tree Growth Tax Law Program and that the forester's statement of compliance together with the landowner's attestation are now due.

Pursuant to Title 36 MRSA §581(1-A), you are hereby notified 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 within 120 days** of this notice **will result in a supplemental assessment of $500**. Your forest land will continue to be classified in the Tree Growth Program, however continued non-compliance will result in an additional $500 penalty.

To prevent a $500 supplemental assessment from being assessed, you must either:

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

You must do one of the above prior to March 15, 2013

If you are unclear of the requirements mentioned above, please contact me at (207) 655-4742.

Sincerely,

Curt E. Lebel
Assessors Agent, Town of Raymond

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

John Chase
1 Percy Hawkes Rd
Windham, ME
04062

COMPLETE THIS SECTION ON DELIVERY

A. Signature
X [signature] ☐ Agent ☐ Addressee

B. Received by (Printed Name) Wade R. Fleming
C. Date of Delivery

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

3. Service Type
☐ Certified Mail ☐ Express Mail
☐ Registered ☐ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) 7011 0470 0001 0252 0017

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

Curt Lebel
Contract Assessor
curt.lebel@raymondmaine.org

ie/Dispatch
ncy) 655-7851

Public Works Garage
655-2018

November 3, 2011

John Chase
Chase Custom Homes
1 Percy Hawkes Road
Windham, ME 04062

Re: Tree Growth Recertification Notice Map: 016
Lot: 099

Dear Mr. Chase,

Greetings. I am writing to you today to give notice and reminder that the parcel owned by you, designated as tax map 016, lot 099 is scheduled for recertification in the state tree growth use program. The Parcel was last recertified on February 23, 1999. Maine Law requires recertification and update at least every 10 years. Additionally, tree growth needs to be recertified one year after transfer of ownership. I have attached Title 36 Section 574-B, which outlines this requirement, an application for Tree Growth recertification and a copy of the Maine Revenue Services tax bulletin.

A completed application for recertification along with map of the designated area must be filed with the assessor's office on or before April 1, 2012. Failure to recertify the parcel will result in a withdrawal penalty under M.R.S.A Title 36 § 581, which could include substantial financial penalties.

This notice is made in accordance with M.R.S.A Title 36 § 581 subsection (1-A) and is intended to permit the owner a minimum of 120 days to meet the deadline established by Title 36 § 574-B.

If you have any questions or concerns about this matter, please feel free to contact my office at 207-655-4742 extension 25.

Sincerely,

Curt E. Lebel
Assessor, Town of Raymond

Town of
RAYMOND
Home of the Landlocked Salmon
INCORPORATED 1803

Assessing Office
401 Webbs Mills Road Raymond, Maine 04071
elizabeth.cummings@raymondmaine.org

January 31, 2007

Chase Custom Homes
1 Percy Hawkes Road
Windham, ME 04062

Dear Chase Custom Homes,

Congratulations on your purchase of land in the Town of Raymond. The parcel known as Map 16, Lot 99 in the Town of Raymond has been classified as Tree Growth land since 1979.

Land assessed in this manner is subjected to certain requirements for classification. The Tree Growth program requires that anyone purchasing classified land must submit a new application and a forest management plan within one year of the date of transfer. If the owner fails to meet this obligation the land can be removed from Tree Growth classification.

This letter is written to provide you with an opportunity to comply with the requirements of Tree Growth tax law. Failure to submit a revised application will disqualify the parcel from Tree Growth classification. State law requires the Raymond Assessors to apply a withdrawal penalty when land under Tree Growth classification no longer qualifies.

If you have further questions, I can be reached at the above address or phone number.

Sincerely,

Elizabeth R. Cummings
Assessor's Assistant
Town of Raymond

Enclosures: Bulletin #19
Current Use Program

This schedule is to be filed on or before April 1 of the year in which classification is requested. This schedule is also to be utilized by the landowner in reporting changes in forest types. Detailed instructions on completing this application are found in Property Tax Bulletin Number 19.

1999

MAINE TREE GROWTH TAX LAW

(Title 36, M.R.S.A., Sections 571 through 584-A)

16/99

SCHEDULE
FOR CLASSIFICATION OF LAND AS FOREST LAND

PART A.

1. Name of Owner(s) Theron F. & Beverly A. Hamilton Mgmt Plan 1999

2. Mailing Address Box 159 BFD #2 829-3559
Number and Street — Phone Number

Cumberland Ctr. Me. Maine 04021
Post Office — State — Zip Code

3. Location of Parcel Raymond Cumberland
Township or Municipality — County

4. Identification of Parcel 16 ~~22~~ 99 ~~23~~
Tax Map — Plan — Lot

Structures or Improvements on Parcel /___/Yes /✓/No
(Please check one)

5. A. FOREST TYPE LAND (Express figures to nearest acre)

Softwood Type	Per plan "95" Dan LaPointe RLS	
Mixed Wood Type	30	~~32~~ ~~9.6~~
Hardwood Type	30	~~32~~ ~~9.6~~
Total Forest Type Land		

B. LAND UNSUITABLE FOR COMMERCIAL FOREST PRODUCTION

Natural Water Areas (lakes, ponds, rivers, etc.)	
Man-Made Water Areas (reservoirs, etc.)	
Wetlands and Barrens (swamp, marsh, ledge, etc.)	
Total Land Unsuitable for Commercial Forest Production	

C. LAND NOT USED PRIMARILY FOR COMMERCIAL FOREST PRODUCTION

Vacant unforested land	
Agricultural Land	
Gravel Pits, Quarry or Mine Areas	
Transmission Line or Pipeline R/W Area	
Roads	
Building Areas	
Forest Land (Not Classified)	
Other Areas	
Total Land Not Used Primarily for Commercial Forest Production	

D. TOTAL AREA OF FOREST LAND PARCEL 30 ~~9.6~~

Not the Right one

Parcel 44

PART B. (Please review Bulletin #19 for additional information on completing Part B of this application)

Landowner must check one (1) of the following categories under which eligibility is being sought: (Landowners with parcels of less than 100 acres may choose any of the categories, landowners with parcels of greater than 100 acres may choose from categories 1, 2, and 3).

For categories 1, 2, and 4 no additional information is required at time of application unless the assessor requests more detailed information from which to make his decision on classification. Category 3 requires submission of a forest management plan.

☐ 1. Business. I hereby swear that I am engaged in the business of selling or processing forest products and that this parcel is used in such business.

☒ 2. Inspection by a Registered Professional Forester. I hereby swear that the parcel has been inspected by a Registered Professional Forester within the last 5 years and that I am following the recommendations of that forester.

A. Name of Registered Professional Forester...Rene D. Noel Jr....

B. Registered Professional Forester Number.....#325.....

C. Date of Inspection....Feb. 22, 1982.....

☐ 3. Written Forest Management Plan for Commercial Use. I hereby swear that I am following the provisions of the forest management plan I have submitted for commercial use for the parcel.

☐ 4. Land of Less than 100 Acres. I hereby certify that I am managing this parcel according to accepted forestry practices designed to produce trees having commercial value.

Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true, correct and complete.

6. ....3-3-82..... Date

Thurston T. Hamilton Beverly A. Hamilto
Signature of Owner/Owners

NOTE: Landowners should pay particular attention to the provisions of 36 M.R.S.A., section 581 which provides for a substantial penalty upon the landowner for a change in use of forest land classified under the Tree Growth Tax Law.

PTA-452