

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 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 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. Except that owners of parcels less than 100 acres, the sole use of which was harvesting trees for personal use classified as of April 1, 1993 must: Comply with category 2 by April 1, 1995; May elect to withdraw* from tree growth for April 1, 1994; or Transfer to Farmland or Open Space classification for April 1, 1994.

[] 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: _____
(NOTE: FORESTER SIGNATURE NOT REQUIRED HERE)

Licensed Professional Forester Number _____

[] 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.

Date Signature of Owner/Owners

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

* Owners electing to withdraw "solely for personal use parcels" for April 1, 1994 must be assessed up to five years' tax difference (tax ordinarily assessed - I G tax paid) plus interest provided there is no change in use.