

STATE OF MAINE  
KENNEBEC, SS.

STATE BOARD OF PROPERTY TAX  
REVIEW  
DOCKET NO. 91-33

EDITH RUSSELL, )  
 )  
Petitioner )  
 )  
v. )  
 )  
TOWN OF FRYEBURG, )  
 )  
Respondent )

DECISION

This matter came before the State Board of Property Tax Review on the appeal of Edith Russell from the denial by the Assessors for the Town of Fryeburg of her request to have 14 additional acres of her property classified as tree growth under the Tree Growth Tax Law. The 14 acres subject of this appeal represent a portion of the real property owned by the Petitioner and designated as Map 11, Lot 14 on the tax maps of the Town of Fryeburg.

A hearing was convened on February 26, 1992, with five (5) members of the Board present. Edith Russell appeared on her own behalf. The Town of Fryeburg was represented by <sup>John</sup> Joseph E. O'Donnell III, CMA, who assisted in the revaluation of the Town at the time in question.

Ms. Russell testified at the hearing that the 14 acres at issue had been taxed by the Town as unclassified land but, in her opinion, should have been taxed as tree growth. At the request of the Town, she filed a new application for tree growth which included the disputed 14 acres on September 26, 1990, which date was after the tax commitment date for the 1990 tax year.

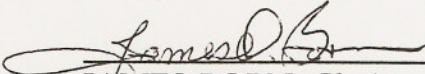
According to Mr. O'Donnell, he met with Ms. Russell in June of 1990 after

completion of the revaluation but before the taxes were committed. Ms. Russell was told of the discrepancy between Mr. O'Donnell's calculations and her original tree growth application. Mr. O'Donnell advised the Petitioner to file a new tree growth application in order to correct the discrepancy. Ms. Russell was advised that until such time as a new application was filed, the property would be taxed as unclassified land.

A landowner desiring to have certain lands classified under the Tree Growth Tax Law must file an application for same on or before April 1 of the year in which classification is sought. See 36 M.R.S.A. § 579. In this case, the Town, through its agent, provided the Petitioner additional time to file a new application in order to remedy any discrepancies revealed by the revaluation. Nonetheless, the Petitioner failed to file a new tree growth application until after the commitment of taxes for the 1990 tax year. Accordingly, by unanimous vote, the Board denies the appeal of the Petitioner for failure to comply with the provisions of 36 M.R.S.A. § 579.

Any party wishing to appeal this Decision must file a Petition for Review in the Superior Court within thirty (30) days of the date of receipt of this Decision pursuant to 5 M.R.S.A. §§11001-11008. If this Decision is not appealed, it shall become binding on the parties at the end of said 30-day period.

DATED: April 5, 1994

  
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JAMES BORN, Chair  
State Board of Property Tax Review