



APPLICATION FOR OPEN SPACE LAND CLASSIFICATION

36 M.R.S. §§ 1101-1121

See Property Tax Bulletin No. 21 for more information

This application, including a map describing the parcel, must be filed with your local assessor by April 1 of the year in which classification is requested.

1. Name of owner: _____
2. Mailing address: _____
 Email: _____ Phone: _____
3. Location (municipality & county) of open space parcel: _____
4. Map and Lot: _____ Deed Reference/Book and Page: _____

5. Check the applicable boxes for the public benefit category for this parcel (you may check more than one):

- | | |
|--|--|
| <input type="checkbox"/> Conserving scenic resources | <input type="checkbox"/> Promoting game management |
| <input type="checkbox"/> Enhancing public recreation | <input type="checkbox"/> Preserving wildlife or wildlife habitat |

Describe how this parcel meets the public benefit categories selected above:

- | | |
|--|-----------|
| 6. Open space land parcel acreage | # Acres |
| a. Total area of parcel..... | _____ |
| b. Less: land not classified as open space | |
| (1) Improved site/building lot | (_____) |
| (2) Land enrolled in other current use programs (farmland, tree growth, or working waterfront) | (_____) |
| (3) Other land..... | (_____) |
| c. Land to be classified as open space (line 6a less lines 6b(1) through 6b(3)) | _____ |

7. Land use restrictions requested for this parcel. Enclose a map showing the layout of this parcel and all applicable restrictions:

Restriction	# Acres
a. Ordinary open space	_____
b. Permanently protected*	_____
c. Forever wild*	_____
d. Public access allowed	_____
e. Managed forest lands**	_____

*Proof of use restriction or preservation easement is required

**Proof of valid forest management plan is required

8. **DECLARATION(S) UNDER THE PENALTIES OF PERJURY.** I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Owner signature _____ Date _____

The following attestation is to be completed by the assessor

I hereby certify that the valuation of classified open space land has been assessed according to 36 M.R.S. § 1106-A as of April 1, 20_____.

Assessor Signature: _____ Date: _____

Assessor name (print): _____

GENERAL INSTRUCTIONS

FILING APPLICATION – Owners must submit a signed application on or before April 1 of the year in which classification is requested. The application must include the acreage of land proposed for open space classification as well as the land included in a parcel that is to be excluded from open space classification. The owner must exclude any nonconforming use areas equal to the minimum lot size, setback, and frontage requirements applicable to the location.

WHERE TO FILE – File this application with your municipal assessor, or with the State Tax Assessor if the land is in the unorganized territory.

SEPARATE APPLICATIONS – A separate application must be filed for each separate parcel. A separate parcel is an area enclosed within a contiguous, uninterrupted boundary, whether originally acquired in one or more deeds. If a parcel is located in more than one municipality, a separate application must be filed for each municipality covering the portion of the parcel located in that municipality.

INCLUSION OF MAP – The application must include a map of the parcel (sketched or drafted). The map must show the entire parcel including land proposed for open space classification and all other land to be excluded from classification. Include any adjacent areas that may help qualify your land. Label all overlapping restrictions.

Lines 1 & 2: Enter the owner's name, address, email address, and telephone number. If there is more than one owner, enter "Multiple Owners" and attach a separate sheet listing the information for all owners.

Line 3: Enter the municipality and county where the open space parcel is located. If the parcel is located in more than one municipality, file a separate application for each municipality.

Line 4: Maine Revenue Services prefers that you enter the description under which the property is carried in the assessment records or on the most recent tax bill. Where this description is not readily available, reference to the recorded deed (as Book 231, Page 16, Kennebec Registry) can be substituted.

Line 5: Check the applicable box for the public benefit category for this parcel (you can check more than one). 36 M.R.S. § 1102(6) defines open space land as land that provides a public benefit by conserving scenic resources, enhancing public recreation opportunities, promoting game management, or preserving wildlife or wildlife habitat. If the parcel does not provide benefit under any of these categories, the parcel does not qualify for the open space program. Check the box or boxes that represent the applicable public benefit(s) for this parcel. Enter all the factors that support your public

benefit claim on the lines below the check boxes. You may check more than one box if the parcel meets the definition of more than one category. For example, if the parcel contains scenic vistas and hiking is allowed, you may check both the “conserving scenic resources” and the “enhancing public recreation” boxes. Once a parcel qualifies under one or more of these categories, different value discounts may apply, based on the specific management of the parcel. See Bulletin No. 21 for more information.

Line 6a: Enter the total area of the parcel to which this application applies.

Line 6b(1): Enter the acreage within the parcel covered on line 6(a) of any area that is used for a camp or house lot, is substantially developed, or is reserved for development. Areas occupied by structures and other substantial improvements that are inconsistent with the preservation of land as open space are not eligible for classification as open space. In general, you must exclude an area at least equal to the minimum lot size, frontage, and set-back specified by applicable zoning regulations for each improvement site.

Line 6b(2): Enter the acreage within the parcel covered on line 6(a) of any land enrolled in the farmland, tree growth, or working waterfront program. Land cannot be enrolled in multiple current use programs.

Line 6b(3): Enter the acreage within the parcel covered on line 6(a) of any other area to be excluded from open space classification. Categories include, but are not limited to, improved areas such as roads, powerlines, pipelines, and any areas not included on lines 6(b)(1) or 6(b)(2) that you do not wish to classify as open space.

Line 6c: Subtract lines 6b(1), 6b(2), and 6b(3) from line 6a. This amount is the total acreage for proposed open space classification.

Line 7: Enter the acreage for each applicable land use restriction category requested for this parcel. For example, if you are requesting 100 acres to be in forever wild status, enter 100 on line 7c. If you are requesting that 50 of the acres entered on line 7c also be classified as permanently protected, enter 50 on line 7b. The total acreage on these lines may not add up to the total acreage on line 6c. Include a map with this application, showing all areas marked for inclusion in each restriction category, including any overlap.

Line 8: Complete the date and owner signature lines then file the application, including other required material with your local assessing office. If more than one owner, a single owner may sign as a representative for all owners.

Assessor: Complete the open space attestation in the box below line 8.