

## **Appendix 20 Current Land Use Program in Harpswell**

As a means of encouraging open space preservation, the State of Maine has established "current use" programs which offer property owners a reduction in the assessed value of their land for tree growth, farm land, open space and/or working waterfront land. All of these programs are available to property owners through an application process with local municipalities. In order to be eligible, certain criteria must be met for each program. If land owners choose to participate in one of the program, any future change in the land use could cause them to be disqualified and/or pay a penalty.<sup>1</sup>

Residents in the Town of Harpswell participate in a number of these programs which reduce the assessed value of their property and lower the taxes on their land. The Town's Assessing Department promotes the use of these programs through its website. All of these programs are available to property owners through an application process with the Town.<sup>2</sup> The programs include the following:

### **Working Waterfront**

Working waterfront land means a parcel or portion of a parcel abutting tidal waters. The land must be located in the intertidal zone and between the high and low water mark. Its use must be more than 50% related to providing access to or in support of the conduct of commercial fishing activities.

### **Tree Growth**

This program provides tax relief for owners of forested land of 10 acres or more which is used for commercial harvesting. A Forest Management and Harvest Plan must be prepared and submitted with the application. Applications must include a map of the parcel indicating the forest type breakdown, as well as all other areas not classified as tree growth. In 2006, **1475 acres** in Harpswell were in the Tree Growth Tax Program and \$96,000 had been paid in penalties on 23 acres. The HCC recommends that the fines from the Tree Growth program be put in an Open Space Fund.

### **Farm Land**

In this program, the property owner is required to have at least a 5 contiguous acre tract of land that is used for farming, agriculture, and/or horticulture. It can include woodland and wasteland. Additionally, the tract must contribute at least \$2,000 gross income from farming activities, each year. In 2006, **54 acres** in Harpswell were in Farm Land Tax Program.

---

<sup>1</sup> Maine Revenue Services, Property Tax., Current Land Use Programs

<sup>2</sup> The Town's Assessing Department promotes the use of these programs through its website (<http://www.harpswell.maine.gov>).

## Open Space

There is no minimum acreage requirement with this program<sup>3</sup>. The land must be preserved or restricted in use to provide a public benefit, such as public recreation, scenic resources, game management or wildlife habitat. Although residents do not need to provide public access to their land in order to qualify, they receive a smaller tax reduction if they restrict public access. In 2006, **649 acres** in Harpswell were in the Open Space Tax Program. The HCC should review the current properties that are part of this program to determine if there is any way to link these existing open spaces.

---

<sup>3</sup> The Open Space tax classification provides incremental tax savings up to 95% as follows: ordinary open space 20%; permanently protected 50%; forever wild 70%; and public access 95% reduction