



# APPLICATION FOR WORKING WATERFRONT LAND CLASSIFICATION

36 M.R.S. §§ 1131-1140-B

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 parcel: \_\_\_\_\_

4. Map and Lot: \_\_\_\_\_ Deed Reference/Book and Page: \_\_\_\_\_

5. Enter applicable land uses and any use restrictions:  
\_\_\_\_\_  
\_\_\_\_\_

6. List the factors, as appropriate, to demonstrate this parcel meets the Working Waterfront test:  
\_\_\_\_\_  
\_\_\_\_\_

7. Working waterfront land parcel – acreage Acres

a. Total area of parcel ..... 7a \_\_\_\_\_

b. Less: land not classified as working waterfront

1. **Improved site/building lot** ..... 7b1 ( \_\_\_\_\_ )  
Areas occupied by structures and other substantial improvements that are inconsistent with the preservation of land as working waterfront are not eligible for classification as working waterfront.

2. **Other land** ..... 7b2 ( \_\_\_\_\_ )  
Exclude from classification as working waterfront land used for roads, powerlines and undeveloped land you do not wish to enroll as working waterfront.

3. Land enrolled in **farmland, tree growth**, and/or **open space** programs..... 7b3 ( \_\_\_\_\_ )

c. Land to be classified as working waterfront (line 7a less lines 7b1 through 7b3) ..... \_\_\_\_\_

8. Land use restriction categories that apply to working waterfront land:

a. Over 90% use for commercial fishing activities..... 8a \_\_\_\_\_

b. Over 50% use commercial fishing activities..... 8b \_\_\_\_\_

c. Provides goods or services that directly support commercial fishing activities..... 8c \_\_\_\_\_

d. Provides access to persons engaged in commercial fishing activities ..... 8d \_\_\_\_\_

e. Is the working waterfront permanently protected through deeded restrictions?  Yes  No

9. 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 working waterfront land has been assessed according to 36 M.R.S. § 1135 as of April 1, 20\_\_\_\_\_.

Assessor signature \_\_\_\_\_ Date \_\_\_\_\_

**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 working waterfront classification as well as the land excluded from working waterfront classification. The owner must exclude any nonconforming use areas.

**WHERE TO FILE** – File this application with your municipal assessor. If the land is in the unorganized territory, file this application with the State Tax Assessor at Maine Revenue Services, P.O. Box 9106, Augusta, ME 04332-9106.

**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 working waterfront classification and all other land to be excluded from classification.

**Lines 1 & 2:** Enter the owner’s name, address, and telephone number. If there is more than one owner, enter “Multiple Owners” and attach a separate sheet listing the name, address, and telephone number of all the owners.

**Line 3:** Enter the municipality and county where the working waterfront 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 (e.g. Book 231, Page 16; Kennebec County Registry) can be substituted.

**Lines 5 & 6:** 36 M.R.S. § 1132(11) defines working waterfront land as:

“a parcel of land, or a portion thereof, abutting water to the head of tide or land located in the intertidal zone that is used primarily or used predominantly to provide access to or support the conduct of commercial fishing activities.”

List all factors relevant to your claim that the property is being used for working waterfront purposes.

**Line 7a:** Enter the total area of the parcel in acres.

**Line 7b1:** Enter the acreage of any area within this parcel that is used for a camp or house lot, substantially developed, or reserved for development not related to preservation of the land as working waterfront.

**Line 7b2:** Enter the acreage of any other area within this parcel to be excluded from working waterfront classification. Categories include, but are not limited to, improved areas such as roads, powerlines, pipelines, and any areas you do not wish to classify as working waterfront.

**Line 7b3:** Enter the acreage of any area within this parcel enrolled in the farmland, tree growth, or open space program.

**Line 7c:** Subtract lines 7b1, 7b2, and 7b3 from line 7a. This amount is the total acreage for proposed working waterfront classification.

**Line 8:** Enter the area for each applicable land use restriction category. There may be some overlap and the amounts on lines 8a through 8d may not add up to the total acreage you wish to enroll in the working waterfront classification.

**Line 9:** Complete the date and owner signature lines then file the application, including other required material with your local assessing office.