

§1115. Transfer of portion of parcel of land

Transfer of a portion of a parcel of farmland subject to taxation under this subchapter does not affect the taxation under this subchapter of the resulting parcels unless they do not meet the minimum acreage requirements of this subchapter. Transfer of a portion of a parcel of open space land subject to taxation under this subchapter does not affect the taxation under this subchapter of the resulting parcels unless either or both of the parcels no longer provide a public benefit in one of the areas enumerated in section 1102, subsection 6. Each resulting parcel must be taxed to the owners under this subchapter until it is withdrawn from taxation under this subchapter, in which case the penalties provided in section 1112-C apply only to the owner of that parcel. If the transfer of a portion of a parcel of farmland subject to taxation under this subchapter results in the creation of a parcel that is less than the minimum acreage required by this subchapter or if the transfer of a portion of a parcel of open space land subject to taxation under this subchapter results in the creation of a parcel that no longer provides a public benefit in one of the areas enumerated in section 1102, subsection 6, that parcel is deemed to have been withdrawn from taxation under this subchapter as a result of the transfer and is subject to the penalties provided in section 1112-C. [PL 2021, c. 630, Pt. C, §15 (AMD).]

SECTION HISTORY

PL 1975, c. 726, §2 (NEW). PL 1989, c. 748, §7 (AMD). PL 2009, c. 496, §10 (AMD). PL 2021, c. 630, Pt. C, §15 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.