

# MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION  
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3 ONE HUNDRED AND THIRTEENTH LEGISLATURE  
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5 Legislative Document

NO. 150  
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7 H.P. 124 House of Representatives, January 29, 1987  
8 Reported by Representative TARDY from the Committee on  
Agriculture. Sent up for concurrence and ordered printed.  
9 Approved by the Legislative Council on April 15, 1986.

EDWIN H. PERT, Clerk  
10 Reported from the Joint Standing Committee on Agriculture  
under Joint Rule 19.

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12 STATE OF MAINE  
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14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-SEVEN  
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17 AN ACT to Amend the Farm and Open  
18 Space Tax Law.  
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20 Be it enacted by the People of the State of Maine as  
21 follows:

22 Sec. 1. 36 MRSA §1102, sub-§4, as enacted by PL  
23 1975, c. 726, §2, is amended to read:

24 4. Farmland. "Farmland" means any tract or  
25 tracts of land, including woodland and wasteland of  
26 at least ~~10~~ 5 contiguous acres on which farming or  
27 agricultural activities have produced a gross income  
28 per year in one of the 2 or 3 of the 5 calendar years  
29 preceding the date of application for classification  
30 of at least:

31 A. \$1,000 for tracts containing 10 acres; and

1 B. \$100 per acre for each acre over 10, with the  
2 total income required not to exceed \$2,000-; and

3 C. \$2,500 for a tract containing at least 5, but  
4 less than 10 acres.

5 Gross income as used in this section includes the  
6 value of commodities produced for consumption by the  
7 farm household. Any applicant for assessment under  
8 this subchapter bears the burden of proof as to his  
9 qualification.

10 For purposes of this subchapter, "tract" means a unit  
11 of real estate, even if it is divided by a road, way,  
12 railroad or pipeline or by a municipal or county  
13 line.

14 Sec. 2. 36 MRSA §1112, 2nd ¶, as enacted by PL  
15 1975, c. 726, §2, is amended to read:

16 Such penalty shall be an amount computed by mul-  
17 tiplying the amount, if any, by which the fair market  
18 value of the real estate on the date of withdrawal  
19 exceeds the 100% valuation of the real estate pursu-  
20 ant to this subchapter on the preceding April 1st by  
21 the following rates: Ten percent for land which has  
22 been taxed under this subchapter for 5 years or less,  
23 and 20% for land which has been taxed under this sub-  
24 chapter for more than 5 years but less than 10  
25 years and 30% for land which has been taxed under  
26 this subchapter for 10 years or more.

27 Sec. 3. 36 MRSA §1112, 3rd ¶, as enacted by PL  
28 1983, c. 400, §§2 and 3, is repealed and the follow-  
29 ing enacted in its place:

30 If the real estate was subject to valuation under  
31 this subchapter for more than 10 years prior to the  
32 date of withdrawal, the rate shall be determined by  
33 deducting 1% from 20% for each full year beyond 10  
34 years that the real estate was subject to valuation  
35 under this subchapter prior to the date of withdrawal  
36 until a minimum rate of 10% is reached in the 20th  
37 year. Beyond the 20-year period, the rate shall re-  
38 main at 10% for real estate subject to valuation un-  
39 der this subchapter. In no event may the penalty be  
40 less than the minimum required by the Constitution of  
41 Maine, Article IX, Section 8.

