

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 13

H.P. 13

House of Representatives, January 4, 2001

**An Act to Amend the Definition of Agricultural Land for Taxation at its
Current Use.**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative GREEN of Monmouth.
Cosponsored by Senator NUTTING of Androscoggin and
Representatives: COTE of Lewiston, DUPLESSIE of Westbrook, FULLER of Manchester,
JACOBS of Turner, MAILHOT of Lewiston, O'BRIEN of Lewiston, Senator: DOUGLASS
of Androscoggin.

Be it enacted by the People of the State of Maine as follows:

2

Sec. 1. 36 MRSA §1102, sub-§4, as amended by PL 1999, c. 731,
4 Pt. Y, §1, is further amended to read:

6 **4. Farmland.** "Farmland" means any tract or tracts of land,
including woodland and wasteland, of at least 5 2 contiguous
8 acres on which farming or agricultural activities have
contributed to a gross annual farming income of at least \$2,000
10 per year in one of the 2, or 3 of the 5, calendar years preceding
the date of application for classification. The farming or
12 agricultural activity and income derived from that activity may
be achieved by either the owner or a lessee of the land.

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Gross income as used in this section includes the value of
16 commodities produced for consumption by the farm household. Any
applicant for assessment under this subchapter bears the burden
18 of proof as to the applicant's qualification.

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SUMMARY

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Under current law, farmland eligible for valuation based on
24 current use must be "of at least 5 contiguous acres." This
restriction excludes much farmland devoted to ornamental
26 horticulture. This bill reduces the acreage restriction in the
definition of farmland from "5 acres" to "2 acres" to expand the
28 amount of farmland subject to taxation under the farmland and
open space tax laws.