

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND AND SEVENTEEN

—
H.P. 85 - L.D. 117

An Act To Strengthen the Farm and Open Space Tax Law

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

Sec. 1. 36 MRSA §1102, sub-§4, ¶C is enacted to read:

C. A parcel of land that is located on an island may not be considered contiguous to another parcel of land that is not located on the same island if the parcels of land are separated by water at the normal high-water mark or high tide. A parcel of land located on an island that was included within a parcel classified as farmland before April 1, 2017 and that is excluded from classification as farmland under this paragraph must be considered as land classified as open space land unless the owner withdraws the land from classification under this subchapter.