

**§1105. Valuation of farmland**

The municipal assessor, chief assessor or State Tax Assessor for the unorganized territory shall establish the 100% valuation per acre based on the current use value of farmland used for agricultural or horticultural purposes. The values established must be guided by the Department of Agriculture, Conservation and Forestry as provided in section 1119 and adjusted by the assessor if determined necessary on the basis of such considerations as farmland rentals, farmer-to-farmer sales, soil types and quality, commodity values, topography and other relevant factors. These values may not reflect development or market value purposes other than agricultural or horticultural use. The values may not reflect value attributable to road frontage or shore frontage. [PL 1999, c. 731, Pt. Y, §2 (AMD); PL 2011, c. 657, Pt. W, §5 (REV).]

The 100% valuation per acre for farm woodland within a parcel classified as farmland under this subchapter is the 100% valuation per acre for each forest type established for each county pursuant to subchapter 2-A. Areas other than woodland, agricultural land or horticultural land located within any parcel of farmland classified under this subchapter are valued on the basis of just value. [PL 2017, c. 288, Pt. A, §42 (AMD).]

**SECTION HISTORY**

PL 1975, c. 726, §2 (NEW). PL 1977, c. 467, §3 (RPR). PL 1987, c. 728, §4 (RPR). PL 1989, c. 748, §2 (AMD). PL 1993, c. 452, §7 (AMD). PL 1999, c. 731, §Y2 (AMD). PL 2011, c. 657, Pt. W, §5 (REV). PL 2017, c. 288, Pt. A, §42 (AMD).

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