§1103. Owner's application

An owner of farmland or open space land may apply for taxation under this subchapter by filing with the assessor the schedule provided for in section 1109. The election to apply requires the written consent of all owners of an interest in that farmland or open space land. [PL 2007, c. 438, §26 (AMD).]

SECTION HISTORY

PL 1975, c. 726, §2 (NEW). PL 1977, c. 467, §2 (AMD). PL 1987, c. 728, §3 (AMD). PL 2007, c. 438, §26 (AMD).

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