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Public Law
124th Legislature
First Regular Session

Chapter 114
S.P. 94 - L.D. 277

**An Act To Clarify the Income-producing Requirement
for Land in the Farm and Open Space Tax Program**

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

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

4. Farmland. "Farmland" means any tract or tracts of land, including woodland and wasteland, of at least 5 contiguous acres on which farming or agricultural activities have contributed to a gross annual farming income of at least \$2,000 per year from the sales value of agricultural products as defined in Title 7, section 152, subsection 2 in one of the 2, or 3 of the 5, calendar years preceding the date of application for classification. The farming or agricultural activity and income derived from that activity may be achieved by either the owner or a lessee of the land.

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

Effective September 12, 2009