

**§581-A. Sale of portion of parcel of forest land**

Sale of a portion of a parcel of forest land subject to taxation under this subchapter does not affect the taxation under this subchapter of the resulting parcels, unless any is less than 10 forested acres in area. Each resulting parcel must be taxed to the owners under this subchapter until the parcel is withdrawn from taxation under this subchapter, in which case the penalties provided for in sections 579 and 581 apply only to the owner of that parcel. If a parcel resulting from that sale is less than 10 forested acres in area, that parcel must be considered withdrawn from taxation under this subchapter as a result of the sale and the penalty assessed against the transferor of the resulting parcel of less than 10 forested acres. [PL 2001, c. 305, §1 (AMD); PL 2001, c. 305, §2 (AFF).]

**SECTION HISTORY**

PL 1973, c. 308, §13 (NEW). PL 1987, c. 497, §11 (AMD). PL 1987, c. 772, §10 (AMD). PL 2001, c. 305, §1 (AMD). PL 2001, c. 305, §2 (AFF).

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