

§1110. Reclassification

Land subject to taxes under this subchapter may be reclassified as to land classification by the municipal assessor, chief assessor or State Tax Assessor upon application of the owner with a proper showing of the reasons justifying that reclassification or upon the initiative of the respective municipal assessor, chief assessor or State Tax Assessor where the facts justify the same. In the event that the municipal assessor, chief assessor or State Tax Assessor determines, upon the municipal assessor's, chief assessor's or State Tax Assessor's own initiative, to reclassify land previously classified under this subchapter, the municipal assessor, chief assessor or State Tax Assessor shall provide to the owner or owners of the land by certified mail, return receipt requested, notice of the municipal assessor's, chief assessor's or State Tax Assessor's intention to reclassify that land and the reasons therefor. [RR 2019, c. 2, Pt. A, §34 (COR).]

SECTION HISTORY

PL 1975, c. 726, §2 (NEW). PL 1977, c. 467, §12 (AMD). PL 1977, c. 509, §28 (AMD). PL 1977, c. 696, §269 (RPR). RR 2019, c. 2, Pt. A, §34 (COR).

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