**§1119. Valuation guidelines**

By December 31, 2000 and biennially thereafter, the Department of Agriculture, Conservation and Forestry working with the Bureau of Revenue Services, representatives of municipal assessors and farmers shall prepare guidelines to assist local assessors in the valuation of farmland. The department shall also deliver these guidelines in training sessions for local assessors throughout the State. These guidelines must include recommended values for cropland, orchard land, pastureland and horticultural land, differentiated by region where justified. Any variation in assessment of farmland from the recommended values must be substantiated by the local assessor within the parameters allowed within this subchapter. [PL 2001, c. 652, §8 (AMD); PL 2011, c. 657, Pt. W, §5 (REV).]

SECTION HISTORY

PL 1987, c. 728, §10 (NEW). PL 1991, c. 508, §2 (AMD). PL 1997, c. 526, §14 (AMD). PL 1999, c. 731, §Y6 (AMD). PL 2001, c. 652, §8 (AMD). PL 2011, c. 657, Pt. W, §5 (REV).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Legislature and is current through October 15, 2024
. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.