

**§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).

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 First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023. 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.