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**Act No. 43 (H.88). Agriculture; taxation; use value appraisal**

**An act relating to the use value appraisal program**

This act makes changes to the current use eligibility requirements and to the administration of the program, effective July 1, 2021. If a farmer misses the annual requirement to certify that enrolled land and buildings continue to meet the program requirements, the Commissioner of Taxes may waive the certification requirement and not remove the land or buildings from the program. However, to waive certification, the Commissioner must have access to other information demonstrating that the land and buildings continue to meet the other current use requirements.

This act also amends the current use definition of “development” to allow land underlying solar arrays to stay in the current use program if the solar array is located on a total of one-tenth of an acre or less. The land must still qualify as agricultural land or open land that qualifies as managed forestland as determined by Department of Forests, Parks and Recreation.

An administrative requirement that the Department of Taxes obtain the Current Use Advisory Board’s approval of changes to the current use application forms is eliminated by this act.

Effective Date: July 1, 2021