

**§1140. Transfer of ownership**

If land taxed under this subchapter is transferred to a new owner or owners, in order to maintain the classification, within one year of the date of transfer, the new owner or owners must file with the assessor a new application and a sworn statement indicating that the transferred parcel continues to meet the requirements of section 1132, subsection 11. [PL 2007, c. 466, Pt. A, §58 (NEW).]

**SECTION HISTORY**

PL 2007, c. 466, Pt. A, §58 (NEW).

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