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By: **Howard County Delegation**  
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Committee Report: Favorable  
House action: Adopted  
Read second time: March 26, 2004

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CHAPTER 416

1 AN ACT concerning

2 **Howard County - Property Tax - Planned Development Land**  
3 **Ho. Co. 20-04**

4 FOR the purpose of providing that certain provisions of law providing for the  
5 assessment of certain planned development land do not apply to Howard County  
6 for county property tax purposes; providing that a planned development land  
7 assessment is available to qualified land in Howard County for a certain period  
8 of time under certain circumstances; providing for a delayed effective date;  
9 providing for the application of this Act; and generally relating to the  
10 assessment of planned development land.

11 BY repealing and reenacting, without amendments,  
12 Article - Tax - Property  
13 Section 8-220, 8-221, and 8-223 through 8-225  
14 Annotated Code of Maryland  
15 (2001 Replacement Volume and 2003 Supplement)

16 BY repealing and reenacting, with amendments,  
17 Article - Tax - Property  
18 Section 8-222  
19 Annotated Code of Maryland  
20 (2001 Replacement Volume and 2003 Supplement)

21 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
22 MARYLAND, That the Laws of Maryland read as follows:

1 **Article - Tax - Property**

2 8-220.

3 (a) The General Assembly states that it is in the public interest to provide for  
4 the development of lands in a planned manner.

5 (b) The development of lands in a planned manner is necessary to:

6 (1) obtain economic and environmental benefits;

7 (2) relieve economic pressures that result from the assessment of  
8 planned development land at levels inconsistent with planned development;

9 (3) aid the assembly of land for planned development land;

10 (4) facilitate cooperation among landowners; and

11 (5) permit holding of planned development land in an undeveloped  
12 status for orderly and staged improvement, particularly for the development of new  
13 communities.

14 8-221.

15 Land that is assessed under § 8-222 of this subtitle must:

16 (1) be located in an area shown on a current master plan or a general or  
17 regional plan, or otherwise designated for planned development by a plan adopted by  
18 the county or municipal corporation that has planning or zoning jurisdiction over the  
19 land;

20 (2) be zoned in a classification that:

21 (i) permits development only under the plans listed in item (1) of  
22 this section;23 (ii) requires a land use and comprehensive site development or  
24 subdivision plan, approved before development by the county or municipal  
25 corporation that has planning or zoning jurisdiction over the land, if those plans  
26 consider:

27 1. land use;

28 2. utility requirements;

29 3. highway needs;

30 4. water and sewers;

31 5. industrial uses;



1 8-223.

2 (a) If land assessed under § 8-222 of this subtitle has a greater value than its  
3 value as planned development land, the land shall be assessed on the basis of both the  
4 greater value and the assessment under § 8-222 of this subtitle. When land is  
5 assessed under this section on the greater value, both assessments shall be recorded  
6 in the assessment records.

7 (b) Any assessment made under this section or § 8-222 of this subtitle is  
8 subject to the notice and appeal procedures of this article for real property.

9 8-224.

10 (a) (1) If a part of any land that meets the requirements of § 8-221 of this  
11 subtitle is subdivided by a recorded plat or is improved by the construction of  
12 permanent buildings, the assessment of that part under § 8-222 of this subtitle shall  
13 be terminated, and the part shall be assessed as provided under § 8-205 of this  
14 subtitle.

15 (2) The remaining part of the land described under paragraph (1) of this  
16 subsection may continue to be assessed under § 8-222 of this subtitle if the remainder  
17 meets all of the requirements of § 8-221 of this subtitle other than the 500-acre  
18 requirement.

19 (b) (1) If a part of any land that meets the requirements of § 8-221 of this  
20 subtitle is rezoned at the request of the owner to a zoning classification that does not  
21 meet the requirements of § 8-221 of this subtitle, the assessment of that part under §  
22 8-222 of this subtitle shall be terminated and the part shall be assessed at the greater  
23 value determined under § 8-223 of this subtitle.

24 (2) When a property is assessed under paragraph (1) of this subsection, a  
25 deferred property tax is due for the amount of the difference, if any, between the  
26 assessment of the land under § 8-222 of this subtitle and the assessment under §  
27 8-223 of this subtitle for each year in which the assessment was determined under §  
28 8-222 of this subtitle.

29 (3) The total of the deferred property tax due may not exceed 4% of the  
30 assessment under § 8-223 of this subtitle in effect at the time of rezoning under  
31 paragraph (1) of this subsection.

32 (4) The proceeds of the deferred property tax are collected and  
33 distributed as provided by Title 13 of this article.

34 8-225.

35 Planning and zoning agencies in the counties shall provide the supervisors with  
36 copies of all official papers, plans, or maps necessary to implement the provisions of  
37 §§ 8-220 through 8-224 of this subtitle.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take  
2 effect June 1, 2009, and shall be applicable to all taxable years beginning after June  
3 30, 2009.