

## Article - Tax - General

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§7-221.

(a) (1) If within 15 years after the date of a decedent's death, property valued under § 7-211 of this subtitle is disqualified for the special valuation, additional inheritance tax is due in the amount of the difference between the inheritance tax paid and the inheritance tax that would have been paid if the election under § 7-211 of this subtitle had not been made.

(2) Property is disqualified for the special valuation under § 7-211 of this subtitle, if:

(i) the property qualified for valuation as National Register property and is removed from the National Register of Historic Places; or

(ii) the property qualified for valuation as farmland or woodland and ceases to qualify for farmland or woodland assessment under § 8-209 or § 8-211 of the Tax - Property Article.

(3) The Department or the Maryland Historical Trust shall report to the Comptroller and the register any event that causes property to be disqualified for special valuation.

(b) (1) The property owner may submit to the appropriate register an application for a certificate that a disqualifying event has not occurred before a date that is stated in the certificate.

(2) The application shall:

(i) be made on the form and in the manner that the Comptroller requires; and

(ii) include appropriate certifications of the property owner.

(c) (1) After receiving the application, the register shall inquire about the property with:

(i) the Department, for farmland or woodland property; or

(ii) the Maryland Historical Trust, for property listed on the National Register of Historic Places.

(2) The Department or Maryland Historical Trust shall report to the register about the property.

(d) If, based on the certifications of the property owner and the report under

subsection (c)(2) of this section, the register determines that a disqualifying event has not occurred, the register shall issue a certificate of nondisqualification, on the form and in the manner that the Comptroller determines.

(e) The date stated in a certificate of nondisqualification shall be:

(1) on or after the application date; and

(2) as close as possible to the date on which the certificate is issued.

(f) A grantee of the property and the successors or assigns of the grantee may rely conclusively on the certificate issued under subsection (d) of this section.

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