6lr1714

Unofficial Copy 1996 Regular Session M4

By: Senator McCabe

Introduced and read first time: January 31, 1996

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 Agricultural Land Preservation - Easements Held By County Agricultural Land

- 3 **Preservation Programs - Condemnation Payments**
- 4 FOR the purpose of clarifying that nothing in the Agricultural Land Preservation law
- prohibits the State or a county from condemning land under a county agricultural 5
- land preservation program easement for public purposes; requiring the State or a 6
- 7 county when condemning lands under a county agricultural land preservation
- 8 program easement to pay the owner of the land an amount equal to what the owner
- 9 would be entitled to if the land were not under the easement minus acertain
- 10 amount and to pay the county agricultural land preservation program the amount it
- paid the owner for the easement; requiring a condemnation award to be reduced by 11
- 12 the amount of a certain tax credit if a county agricultural land preservation program
- 13 purchases an easement in a certain manner; making a stylistic change; and generally
- 14 relating to State or county condemnation of lands under a county agricultural land
- 15 preservation program easement.
- 16 BY repealing and reenacting, without amendments,
- Article Agriculture 17
- 18 Section 2-502
- 19 Annotated Code of Maryland
- 20 (1985 Replacement Volume and 1995 Supplement)
- 21 BY repealing and reenacting, with amendments,
- 22 Article - Agriculture
- 23 Section 2-515
- 24 Annotated Code of Maryland
- 25 (1985 Replacement Volume and 1995 Supplement)
- 26 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
- 27 MARYLAND, That the Laws of Maryland read as follows:
- 28 **Article - Agriculture**
- 29 2-502.
- 30 There is a Maryland Agricultural Land Preservation Foundation in the Department.
- 31 The foundation has the powers and duties provided in this subtitle.

1 2-515.

- 2 (a) This subtitle does not prohibit [any] AN agency of the State or of a county
- 3 from acquiring by condemnation land which is under an agricultural preservation
- 4 easement held by the Foundation OR A COUNTY AGRICULTURAL LAND
- 5 PRESERVATION PROGRAM if such acquisition is for a public purpose.
- 6 (b) In the event of condemnation of land under an agricultural preservation 7 easement, the condemning authority, whether State or county, shall pay:
- 8 (1) To the landowner the full amount to which the landowner would be
- 9 entitled if the land was not under easement, less any amount paid to the landowner by the
- 10 Foundation OR A COUNTY AGRICULTURAL LAND PRESERVATION PROGRAM for the
- 11 easement: and
- 12 (2) To the Maryland Agricultural Land Preservation Fund OR A COUNTY
- 13 AGRICULTURAL LAND PRESERVATION PROGRAM, an amount equal to any amount
- 14 paid by the Foundation OR THE COUNTY AGRICULTURAL LAND PRESERVATION
- 15 PROGRAM for the easement.
- 16 (c) (1) If a part or all of the property is acquired by the exercise of the power of
- 17 eminent domain, the fair market value of the property is not affected by its having been
- 18 qualified for a tax credit under § 9-206 of the Tax Property Article except that there
- 19 shall be deducted from fair market value the lesser of:
- 20 (i) The value of the easement granted; or
- 21 (ii) The excess of the aggregate amount of the property taxes that
- 22 would have been due on the property if the easement had not been granted above the
- 23 aggregate amount of property taxes actually paid on the property since the easement was
- 24 granted.
- 25 (2) If the Foundation OR A COUNTY AGRICULTURAL LAND
- 26 PRESERVATION PROGRAM purchases the easement for a monetary consideration, other
- 27 than or in addition to, the tax credit, the condemnation award shall befurther reduced by
- 28 an amount equal to the additional consideration.
- 29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
- 30 October 1, 1996.