
By: Chairman, Budget and Taxation Committee (Departmental - Assessments and Taxation)

Requested: September 24, 1996

Introduced and read first time: January 8, 1997

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Agricultural Use Assessment**

3 FOR the purpose of altering the basis for excluding land from receiving an agricultural
4 use assessment when the land has been rezoned under certain circumstances; and
5 providing for the application of this Act.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - Property
8 Section 8-209(h)
9 Annotated Code of Maryland
10 (1994 Replacement Volume and 1996 Supplement)

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

13 **Article - Tax - Property**

14 8-209.

15 (h) (1) Subject to paragraph (2) of this subsection, the following land does not
16 qualify to be assessed under this section:

17 (i) except for rezoning that results from correction of an error in
18 original zoning, land zoned on or before July 1, 1972, for industrial, commercial, or
19 multifamily residential use, if the zoning occurred on the application or at the request of
20 a person who has or previously had an ownership interest in the land;

21 (ii) land rezoned after July 1, 1972, to a more intensive use than the
22 use [permitted on or before July 1, 1972] THAT IMMEDIATELY PRECEDED THE
23 REZONING, if a person with an ownership interest in the land has applied for or
24 requested the rezoning;

25 (iii) land used as a homesite, which means the area of land that is
26 reasonably related to a dwelling;

27 (iv) parcels of land of less than 3 acres that are under the same
28 ownership excluding the homesite unless:

