Unofficial Copy 1997 Regular Session (PRE-FILED)

Q1 7lr0493

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

Requested: September 24, 1996

Taxation)

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 PRECEEDED 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:

1	1. the land is owned by an owner of adjoining land that is		
2	2 receiving the farm or agricultural use assessment and is actively used;		
3	$2. \ the \ owner \ receives \ at \ least \ 51\% \ of \ the \ owner's \ gross \ income$ from the active use; or		
5	3. the parcels are part of a family farm unit;		
	6 (v) if part of a subdivision plat, parcels of land of less than 10 acres 7 that are owned by an owner of 5 other parcels of land of less than 10 acres each that are 8 located in the same county and that are receiving the farm or agricultural use assessment;		
9	(vi) parcels of woodland of less than 5 acres excluding the homesite; or		
10 11	(vii) land that fails to meet the gross income requirement of subsection (g) of this section.		
12 13	(2) No more than 2 parcels of less than 3 acres under the same ownership may qualify for the agricultural use assessment.		
14	SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect		

15 June 1, 1997 and shall be applicable to all taxable years beginning after June 30, 1997.