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(PRE-FILED)

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

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: January 28, 1997

CHAPTER ____

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 zoned or rezoned under certain
5 circumstances; ~~and~~ providing for the application of this Act; and generally relating
6 to the qualification of land for an agricultural use assessment.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - Property
9 Section 8-209(h)
10 Annotated Code of Maryland
11 (1994 Replacement Volume and 1996 Supplement)

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

14 **Article - Tax - Property**

15 8-209.

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

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

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

5 ~~(iii)~~ (II) land used as a homesite, which means the area of land that is
6 reasonably related to a dwelling;

7 ~~(iv)~~ (III) parcels of land of less than 3 acres that are under the same
8 ownership excluding the homesite unless:

9 1. the land is owned by an owner of adjoining land that is
10 receiving the farm or agricultural use assessment and is actively used;

11 2. the owner receives at least 51% of the owner's gross income
12 from the active use; or

13 3. the parcels are part of a family farm unit;

14 ~~(v)~~ (IV) if part of a subdivision plat, parcels of land of less than 10
15 acres that are owned by an owner of 5 other parcels of land of less than 10 acres each that
16 are located in the same county and that are receiving the farm or agricultural use
17 assessment;

18 ~~(vi)~~ (V) parcels of woodland of less than 5 acres excluding the
19 homesite; or

20 ~~(vii)~~ (VI) land that fails to meet the gross income requirement of
21 subsection (g) of this section.

22 (2) No more than 2 parcels of less than 3 acres under the same ownership
23 may qualify for the agricultural use assessment.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 June 1, 1997 and shall be applicable to all taxable years beginning after June 30, 1997.