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SB 393/96 - B&T

1997 Regular Session
7lr1163

By: Senator Middleton (Joint Subcommittee on Program Open Space and Agricultural Land Preservation) and Senator McCabe

Introduced and read first time: January 27, 1997

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: March 11, 1997

CHAPTER ____

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
5 prohibits the State or a county from condemning land under a county agricultural
6 land preservation program easement for public purposes; requiring the State or a
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 a certain
10 amount and to pay the county agricultural land preservation program the amount it
11 paid the owner for the easement; requiring a condemnation award to be reduced by
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,
17 Article - Agriculture
18 Section 2-502
19 Annotated Code of Maryland
20 (1985 Replacement Volume and 1996 Supplement)

21 BY repealing and reenacting, with amendments,
22 Article - Agriculture
23 Section 2-515
24 Annotated Code of Maryland

2

1 (1985 Replacement Volume and 1996 Supplement)

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

4 **Article - Agriculture**

5 2-502.

6 There is a Maryland Agricultural Land Preservation Foundation in the Department.
7 The Foundation has the powers and duties provided in this subtitle.

8 2-515.

9 (a) This subtitle does not prohibit [any] AN agency of the State or of a county
10 from acquiring by condemnation land which is under an agricultural preservation
11 easement held by the Foundation OR A COUNTY AGRICULTURAL LAND
12 PRESERVATION PROGRAM if such acquisition is for a public purpose.

13 (b) In the event of condemnation of land under an agricultural preservation
14 easement, the condemning authority, whether State or county, shall pay:

15 (1) To the landowner the full amount to which the landowner would be
16 entitled if the land was not under easement, less any amount paid to the landowner by the
17 Foundation OR A COUNTY AGRICULTURAL LAND PRESERVATION PROGRAM for the
18 easement; and

19 (2) To the Maryland Agricultural Land Preservation Fund OR A COUNTY
20 AGRICULTURAL LAND PRESERVATION PROGRAM, an amount equal to any amount
21 paid by the Foundation OR THE COUNTY AGRICULTURAL LAND PRESERVATION
22 PROGRAM for the easement.

23 (c) (1) If a part or all of the property is acquired by the exercise of the power of
24 eminent domain, the fair market value of the property is not affected by its having been
25 qualified for a tax credit under § 9-206 of the Tax - Property Article except that there
26 shall be deducted from fair market value the lesser of:

27 (i) The value of the easement granted; or

28 (ii) The excess of the aggregate amount of the property taxes that
29 would have been due on the property if the easement had not been granted above the
30 aggregate amount of property taxes actually paid on the property since the easement was
31 granted.

32 (2) If the Foundation OR A COUNTY AGRICULTURAL LAND
33 PRESERVATION PROGRAM purchases the easement for a monetary consideration, other
34 than or in addition to, the tax credit, the condemnation award shall be further reduced by
35 an amount equal to the additional consideration.

36 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
37 October 1, 1997.

