

Department of Fiscal Services  
Maryland General Assembly

**FISCAL NOTE**

Senate Bill 98 (Chairman, Budget and Taxation Committee)  
(Departmental - Assessments and Taxation)  
Budget and Taxation

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**Property Tax - Agricultural Use Assessment**

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This departmental bill alters and clarifies the basis used by the Department of Assessments and Taxation for excluding land from an agricultural use assessment when that land is rezoned to a more intensive use.

This bill is effective June 1, 1997 and is applicable to all taxable years beginning after June 30, 1997.

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**Fiscal Summary**

**State Effect:** None. The bill would not directly affect governmental finances, as described below.

**Local Effect:** None.

**Small Business Effect:** The Department of Assessments and Taxation has determined that this bill has minimal or no economic impact on small businesses (attached). Fiscal Services concurs with this assessment.

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**Fiscal Analysis**

**State Effect:** This bill would make it easier to determine eligibility for property being zoned for an agricultural use assessment by eliminating the need to determine the zoning regulations that existed for the property on or before July 1, 1972. It also eliminates the necessity of locating an individual who understands and can explain the application of obsolete zoning regulations. However, the resulting efficiencies would not directly affect the department's finances.

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**Information Source(s):** Department of Assessments and Taxation, Department of Fiscal Services

**Fiscal Note History:** First Reader - January 14, 1997

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Analysis by: Ryan Bishop

Reviewed by: John Rixey

Direct Inquiries to:

John Rixey, Coordinating Analyst

(410) 841-3710

(301) 858-3710