

SENATE BILL 443

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2000 Regular Session
0lr1115

By: **Senators Haines, Middleton, Munson, Stoltzfus, Baker, Colburn, Stone,
Della, Harris, Mooney, Jacobs, McCabe, Madden, Ferguson, and Hooper**
Introduced and read first time: February 4, 2000
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Political Subdivisions - Property Tax - State Grants**

3 FOR the purpose of providing for an annual State grant to Baltimore City in a certain
4 amount and to the counties based on the proportion of agricultural land in the
5 State that is in each county; providing that the grants may be used only for
6 agricultural land preservation and for the acquisition and development of land
7 for recreation and open space purposes; requiring the Department of
8 Assessments and Taxation to certify certain information to the State
9 Comptroller; defining certain terms; providing for the application of this Act;
10 and generally relating to certain annual State grants to Baltimore City and the
11 counties to be used for agricultural land preservation and open space purposes.

12 BY adding to
13 Article 24 - Political Subdivisions - Miscellaneous Provisions
14 Section 9-801 to be under the new part "Part I. Grants Generally"
15 Annotated Code of Maryland
16 (1998 Replacement Volume and 1999 Supplement)

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

19 **Article 24 - Political Subdivisions - Miscellaneous Provisions**

20 **PART I. GRANTS GENERALLY.**

21 9-801.

22 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS
23 INDICATED.

24 (2) "AGRICULTURAL LAND" MEANS LAND THAT IS VALUED AND
25 ASSESSED FOR PROPERTY TAX PURPOSES BASED ON ITS FARM OR AGRICULTURAL
26 USE UNDER § 8-209 OF THE TAX - PROPERTY ARTICLE.

1 (3) "REAL PROPERTY" MEANS THAT PART OF THE ESTIMATED BASE FOR
2 ESTABLISHING THE STATE PROPERTY TAX RATE, INCLUDING LAND, IMPROVEMENTS
3 TO LAND, LAND AND NONOPERATING REAL PROPERTY OF PUBLIC UTILITIES,
4 OPERATING REAL PROPERTY OF PUBLIC UTILITIES, AND OPERATING PROPERTY OF
5 RAILROADS.

6 (B) FOR FISCAL YEAR 2002 AND EACH SUBSEQUENT FISCAL YEAR, THERE IS
7 GRANTED OUT OF THE GENERAL FUND OF THE STATE TO EACH COUNTY AN
8 AGRICULTURAL LAND PRESERVATION AND OPEN SPACE GRANT AS PROVIDED IN
9 THIS SECTION.

10 (C) THE TOTAL STATEWIDE AMOUNT OF THE AGRICULTURAL LAND
11 PRESERVATION AND OPEN SPACE GRANTS UNDER THIS SECTION FOR EACH FISCAL
12 YEAR EQUALS THE PROJECTED STATE PROPERTY TAX FOR THE FISCAL YEAR
13 ATTRIBUTABLE TO A TAX RATE OF 2 CENTS PER \$100 OF ASSESSED VALUATION ON
14 REAL PROPERTY, TAXABLE AT FULL RATE FOR STATE PURPOSES.

15 (D) (1) OF THE TOTAL STATEWIDE AMOUNT OF AGRICULTURAL LAND
16 PRESERVATION AND OPEN SPACE GRANTS AS DETERMINED UNDER SUBSECTION (C)
17 OF THIS SECTION, BALTIMORE CITY SHALL RECEIVE \$500,000.

18 (2) OF THE REMAINDER OF THE TOTAL STATEWIDE AMOUNT AFTER THE
19 DISTRIBUTION TO BALTIMORE CITY UNDER PARAGRAPH (1) OF THIS SUBSECTION,
20 EACH COUNTY SHALL RECEIVE A FRACTION:

21 (I) THE NUMERATOR OF WHICH IS THE NUMBER OF ACRES OF
22 AGRICULTURAL LAND IN THE COUNTY; AND

23 (II) THE DENOMINATOR OF WHICH IS THE NUMBER OF ACRES OF
24 AGRICULTURAL LAND IN THE STATE.

25 (E) (1) THE DIRECTOR OF THE DEPARTMENT OF ASSESSMENTS AND
26 TAXATION SHALL CERTIFY TO THE STATE COMPTROLLER THE NUMBER OF ACRES OF
27 AGRICULTURAL LAND IN EACH COUNTY, CORRECTED AS OF MAY 1 OF EACH YEAR.

28 (2) THE GRANTS TO COUNTIES OTHER THAN BALTIMORE CITY UNDER
29 THIS SECTION SHALL BE CALCULATED BASED ON THE CERTIFICATION OF THE
30 DIRECTOR OF THE DEPARTMENT OF ASSESSMENTS AND TAXATION UNDER
31 PARAGRAPH (1) OF THIS SECTION.

32 (F) PAYMENT OF THE ALLOCATIONS OF THE STATE GRANT UNDER THIS
33 SUBTITLE SHALL BE MADE QUARTERLY BY THE STATE TREASURER ON WARRANTS OF
34 THE STATE COMPTROLLER.

35 (G) THE GRANTS PROVIDED UNDER THIS SECTION MAY BE USED ONLY FOR
36 AGRICULTURAL LAND PRESERVATION AND FOR THE ACQUISITION AND
37 DEVELOPMENT OF LAND FOR RECREATION AND OPEN SPACE PURPOSES.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2000, and shall be applicable to all fiscal years beginning on or after July 1,
3 2001.