

SENATE BILL 303

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SB 443/00 - B&T

2001 Regular Session  
1r1279

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By: **Senator Haines**

Introduced and read first time: January 29, 2001

Assigned to: Budget and Taxation

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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 2000 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 2003 AND EACH SUBSEQUENT FISCAL YEAR, EACH  
7 COUNTY SHALL BE GIVEN AN AGRICULTURAL LAND PRESERVATION AND OPEN  
8 SPACE GRANT FROM THE GENERAL FUND AS PROVIDED IN THIS SECTION.

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

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

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

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

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

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

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

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

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

37 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
38 July 1, 2001, and shall be applicable to all fiscal years beginning on or after July 1,  
39 2002.

