
By: **Howard County Delegation**

Introduced and read first time: February 20, 2004

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Howard County - Property Tax - Planned Development Land**
3 **Ho. Co. 20-04**

4 FOR the purpose of providing that certain provisions of law providing for the
5 assessment of certain planned development land do not apply to Howard County
6 for county property tax purposes; providing that a planned development land
7 assessment is available to qualified land in Howard County for a certain period
8 of time under certain circumstances; providing for a delayed effective date;
9 providing for the application of this Act; and generally relating to the
10 assessment of planned development land.

11 BY repealing and reenacting, without amendments,
12 Article - Tax - Property
13 Section 8-220, 8-221, and 8-223 through 8-225
14 Annotated Code of Maryland
15 (2001 Replacement Volume and 2003 Supplement)

16 BY repealing and reenacting, with amendments,
17 Article - Tax - Property
18 Section 8-222
19 Annotated Code of Maryland
20 (2001 Replacement Volume and 2003 Supplement)

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

23 **Article - Tax - Property**

24 8-220.

25 (a) The General Assembly states that it is in the public interest to provide for
26 the development of lands in a planned manner.

27 (b) The development of lands in a planned manner is necessary to:

- 1 (1) obtain economic and environmental benefits;
- 2 (2) relieve economic pressures that result from the assessment of
3 planned development land at levels inconsistent with planned development;
- 4 (3) aid the assembly of land for planned development land;
- 5 (4) facilitate cooperation among landowners; and
- 6 (5) permit holding of planned development land in an undeveloped
7 status for orderly and staged improvement, particularly for the development of new
8 communities.

9 8-221.

10 Land that is assessed under § 8-222 of this subtitle must:

- 11 (1) be located in an area shown on a current master plan or a general or
12 regional plan, or otherwise designated for planned development by a plan adopted by
13 the county or municipal corporation that has planning or zoning jurisdiction over the
14 land;
- 15 (2) be zoned in a classification that:
 - 16 (i) permits development only under the plans listed in item (1) of
17 this section;
 - 18 (ii) requires a land use and comprehensive site development or
19 subdivision plan, approved before development by the county or municipal
20 corporation that has planning or zoning jurisdiction over the land, if those plans
21 consider:
 - 22 1. land use;
 - 23 2. utility requirements;
 - 24 3. highway needs;
 - 25 4. water and sewers;
 - 26 5. industrial uses;
 - 27 6. economic and job opportunities; and
 - 28 7. recreation and civic life; and
 - 29 (iii) requires the owner of the land to pay for or provide the following
30 public facilities that are usually paid for or provided by a county or municipal
31 corporation or a unit of the county or municipal corporation under other zoning
32 classifications:

- 1 1. streets and roads;
- 2 2. walkways;
- 3 3. open spaces;
- 4 4. parks;
- 5 5. school sites; and
- 6 6. other property needed for public use;

7 (3) except for intervening rights-of-way, easements, or grants for public
8 or quasi-public uses, be contiguous tracts of land of not less than 500 acres owned by
9 1 or more persons; and

10 (4) be primarily undeveloped at the time the land is placed in the zoning
11 classification.

12 8-222.

13 (a) To be assessed as planned development land under this section, the owner
14 must apply to the supervisor.

15 (b) (1) [If] SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, IF the
16 supervisor finds that the land meets the criteria of § 8-221 of this subtitle, the land
17 shall be assessed at the rate equal to farm or agricultural land under § 8-209 of this
18 subtitle.

19 (2) IN HOWARD COUNTY, FOR HOWARD COUNTY PROPERTY TAX
20 PURPOSES, A PLANNED DEVELOPMENT LAND ASSESSMENT IS AVAILABLE FOR
21 QUALIFIED LAND FOR NO MORE THAN 20 CONSECUTIVE YEARS BEGINNING WITH
22 THE TAXABLE YEAR FOLLOWING THE CALENDAR YEAR IN WHICH THE LAND
23 INITIALLY QUALIFIES UNDER PARAGRAPH (1) OF THIS SUBSECTION.

24 (c) Except as provided by § 8-224 of this subtitle, property tax due on planned
25 development land shall be based on the assessment of the land under this section and
26 not on a greater assessment determined under § 8-223 of this subtitle.

27 8-223.

28 (a) If land assessed under § 8-222 of this subtitle has a greater value than its
29 value as planned development land, the land shall be assessed on the basis of both the
30 greater value and the assessment under § 8-222 of this subtitle. When land is
31 assessed under this section on the greater value, both assessments shall be recorded
32 in the assessment records.

33 (b) Any assessment made under this section or § 8-222 of this subtitle is
34 subject to the notice and appeal procedures of this article for real property.

1 8-224.

2 (a) (1) If a part of any land that meets the requirements of § 8-221 of this
3 subtitle is subdivided by a recorded plat or is improved by the construction of
4 permanent buildings, the assessment of that part under § 8-222 of this subtitle shall
5 be terminated, and the part shall be assessed as provided under § 8-205 of this
6 subtitle.

7 (2) The remaining part of the land described under paragraph (1) of this
8 subsection may continue to be assessed under § 8-222 of this subtitle if the remainder
9 meets all of the requirements of § 8-221 of this subtitle other than the 500-acre
10 requirement.

11 (b) (1) If a part of any land that meets the requirements of § 8-221 of this
12 subtitle is rezoned at the request of the owner to a zoning classification that does not
13 meet the requirements of § 8-221 of this subtitle, the assessment of that part under §
14 8-222 of this subtitle shall be terminated and the part shall be assessed at the greater
15 value determined under § 8-223 of this subtitle.

16 (2) When a property is assessed under paragraph (1) of this subsection, a
17 deferred property tax is due for the amount of the difference, if any, between the
18 assessment of the land under § 8-222 of this subtitle and the assessment under §
19 8-223 of this subtitle for each year in which the assessment was determined under §
20 8-222 of this subtitle.

21 (3) The total of the deferred property tax due may not exceed 4% of the
22 assessment under § 8-223 of this subtitle in effect at the time of rezoning under
23 paragraph (1) of this subsection.

24 (4) The proceeds of the deferred property tax are collected and
25 distributed as provided by Title 13 of this article.

26 8-225.

27 Planning and zoning agencies in the counties shall provide the supervisors with
28 copies of all official papers, plans, or maps necessary to implement the provisions of
29 §§ 8-220 through 8-224 of this subtitle.

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
31 effect June 1, 2009, and shall be applicable to all taxable years beginning after June
32 30, 2009.