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By: Howard County Delegation Introduced and read first time: February 20, 2004 Assigned to: Rules and Executive Nominations Re-referred to: Ways and Means, March 1, 2004 Committee Report: Favorable House action: Adopted Read second time: March 26, 2004 CHAPTER\_\_\_\_ 1 AN ACT concerning Howard County - Property Tax - Planned Development Land 2 3 Ho. Co. 20-04 FOR the purpose of providing that certain provisions of law providing for the 4 assessment of certain planned development land do not apply to Howard County 5 for county property tax purposes; providing that a planned development land 6 assessment is available to qualified land in Howard County for a certain period 7 of time under certain circumstances; providing for a delayed effective date; 8 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, Article - Tax - Property 12 13 Section 8-220, 8-221, and 8-223 through 8-225 14 Annotated Code of Maryland (2001 Replacement Volume and 2003 Supplement) 15 16 BY repealing and reenacting, with amendments, Article - Tax - Property 17 18 Section 8-222 19 Annotated Code of Maryland 20 (2001 Replacement Volume and 2003 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

22 MARYLAND, That the Laws of Maryland read as follows:

1	Article - Tax - Property				
2	8-220.				
3	(a) The General Assembly states that it is in the public interest to provide for the development of lands in a planned manner.				
5	(b) The dev	The development of lands in a planned manner is necessary to:			
6	(1)	obtain economic	and environmental benefits;		
7 8	(2) relieve economic pressures that result from the assessment of planned development land at levels inconsistent with planned development;				
9	(3)	aid the assembly	of land for planned development land;		
10	(4)	facilitate coopera	ation among landowners; and		
	(5) status for orderly and communities.		f planned development land in an undeveloped ent, particularly for the development of new		
14	8-221.				
15	Land that is assessed under § 8-222 of this subtitle must:				
18	be located in an area shown on a current master plan or a general or regional plan, or otherwise designated for planned development by a plan adopted by the county or municipal corporation that has planning or zoning jurisdiction over the land;				
20	(2)	be zoned in a cla	ssification that:		
21 22	this section;	(i) permits	development only under the plans listed in item (1) of		
25	(ii) requires a land use and comprehensive site development or subdivision plan, approved before development by the county or municipal corporation that has planning or zoning jurisdiction over the land, if those plans consider:				
27		1.	land use;		
28		2.	utility requirements;		
29		3.	highway needs;		
30		4.	water and sewers;		
31		5.	industrial uses;		

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1	6.		economic and job opportunities; and		
2	7.		recreation and civic life; and		
5	public facilities that are usually pa	aid for	the owner of the land to pay for or provide the following or provided by a county or municipal unicipal corporation under other zoning		
7	1.		streets and roads;		
8	2.		walkways;		
9	3.		open spaces;		
10	4.		parks;		
11	5.		school sites; and		
12	2 6.		other property needed for public use;		
	3 (3) except for intervening rights-of-way, easements, or grants for public 4 or quasi-public uses, be contiguous tracts of land of not less than 500 acres owned by 5 1 or more persons; and				
16 17	6 (4) be primaril 7 classification.	y unde	eveloped at the time the land is placed in the zoning		
18	8 8-222.				
19 20	9 (a) To be assessed as planned development land under this section, the owner must apply to the supervisor.				
23	(b) (1) [If] SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, IF the supervisor finds that the land meets the criteria of § 8-221 of this subtitle, the land shall be assessed at the rate equal to farm or agricultural land under § 8-209 of this subtitle.				
27 28	(2) IN HOWARD COUNTY, FOR HOWARD COUNTY PROPERTY TAX 6 PURPOSES, A PLANNED DEVELOPMENT LAND ASSESSMENT IS AVAILABLE FOR 7 QUALIFIED LAND FOR NO MORE THAN 20 CONSECUTIVE YEARS BEGINNING WITH 8 THE TAXABLE YEAR FOLLOWING THE CALENDAR YEAR IN WHICH THE LAND 9 INITIALLY QUALIFIES UNDER PARAGRAPH (1) OF THIS SUBSECTION.				
		on the	224 of this subtitle, property tax due on planned assessment of the land under this section and under § 8-223 of this subtitle.		

- 1 8-223.
- 2 (a) If land assessed under § 8-222 of this subtitle has a greater value than its
- 3 value as planned development land, the land shall be assessed on the basis of both the
- 4 greater value and the assessment under § 8-222 of this subtitle. When land is
- 5 assessed under this section on the greater value, both assessments shall be recorded
- 6 in the assessment records.
- 7 (b) Any assessment made under this section or § 8-222 of this subtitle is
- 8 subject to the notice and appeal procedures of this article for real property.
- 9 8-224.
- 10 (a) (1) If a part of any land that meets the requirements of § 8-221 of this
- 11 subtitle is subdivided by a recorded plat or is improved by the construction of
- 12 permanent buildings, the assessment of that part under § 8-222 of this subtitle shall
- 13 be terminated, and the part shall be assessed as provided under § 8-205 of this
- 14 subtitle.
- 15 (2) The remaining part of the land described under paragraph (1) of this
- 16 subsection may continue to be assessed under § 8-222 of this subtitle if the remainder
- 17 meets all of the requirements of § 8-221 of this subtitle other than the 500-acre
- 18 requirement.
- 19 (b) (1) If a part of any land that meets the requirements of § 8-221 of this
- 20 subtitle is rezoned at the request of the owner to a zoning classification that does not
- 21 meet the requirements of § 8-221 of this subtitle, the assessment of that part under §
- 22 8-222 of this subtitle shall be terminated and the part shall be assessed at the greater
- 23 value determined under § 8-223 of this subtitle.
- 24 (2) When a property is assessed under paragraph (1) of this subsection, a
- 25 deferred property tax is due for the amount of the difference, if any, between the
- 26 assessment of the land under § 8-222 of this subtitle and the assessment under §
- 27 8-223 of this subtitle for each year in which the assessment was determined under §
- 28 8-222 of this subtitle.
- 29 (3) The total of the deferred property tax due may not exceed 4% of the
- 30 assessment under § 8-223 of this subtitle in effect at the time of rezoning under
- 31 paragraph (1) of this subsection.
- 32 (4) The proceeds of the deferred property tax are collected and
- 33 distributed as provided by Title 13 of this article.
- 34 8-225.
- 35 Planning and zoning agencies in the counties shall provide the supervisors with
- 36 copies of all official papers, plans, or maps necessary to implement the provisions of
- 37 §§ 8-220 through 8-224 of this subtitle.

- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2009, and shall be applicable to all taxable years beginning after June 3 30, 2009.