
By: **Chairman, Ways and Means Committee (By Request - Departmental - Assessments and Taxation)**

Introduced and read first time: January 19, 2005

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Assessment of Marshland**

3 FOR the purpose of clarifying the rate used to value marshland for property tax
4 purposes; and generally relating to the assessment of marshland for property
5 tax purposes.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - Property
8 Section 8-210
9 Annotated Code of Maryland
10 (2001 Replacement Volume and 2004 Supplement)

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

13 **Article - Tax - Property**

14 8-210.

15 Marshland shall be valued at a rate [equivalent to 50% of the highest rate that
16 is used to value Class E land under § 8-209 of this subtitle] ESTABLISHED IN
17 REGULATIONS ADOPTED BY THE DEPARTMENT AND LESS THAN THE LOWEST
18 AGRICULTURAL LAND RATE.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
20 effect July 1, 2005.