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

Introduced and read first time: February 6, 2006

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Assessment - Agricultural Use Property - Elderly or Disabled**
 3 **Property Owner**

4 FOR the purpose of altering a certain exception to a certain requirement for certain
 5 land to qualify for agricultural use assessment for property tax purposes;
 6 authorizing the Director of Assessments and Taxation to grant a waiver of
 7 certain requirements under certain circumstances to an elderly or disabled
 8 property owner to continue to remain eligible for an agricultural use
 9 assessment; and generally relating to agricultural use assessments.

10 BY repealing and reenacting, with amendments,
 11 Article - Tax - Property
 12 Section 8-209(g)(7)
 13 Annotated Code of Maryland
 14 (2001 Replacement Volume and 2005 Supplement)

15 BY adding to
 16 Article - Tax - Property
 17 Section 8-209(i)
 18 Annotated Code of Maryland
 19 (2001 Replacement Volume and 2005 Supplement)

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

22 **Article - Tax - Property**

23 8-209.

24 (g) (7) The gross income requirement of paragraph (2) of this subsection
 25 does not apply[:

26 (i) if the owner is at least 70 years of age and applies for waiver of
 27 the gross income requirement as to land that was assessed on July 1, 1984, on the

1 basis of farm or agricultural use under the law or regulations of the Department that
2 were in effect on or before that date;

3 (ii) if the owner becomes disabled and is unable to continue the
4 farm or agricultural use of the land and applies for waiver of the gross income
5 requirement as to land that is assessed on the basis of farm or agricultural use; or

6 (iii)] if the land is actively used as a family farm unit.

7 (I) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE
8 MEANINGS INDICATED.

9 (II) "SURVIVING SPOUSE" MEANS THE SURVIVING SPOUSE OF THE
10 PROPERTY OWNER WHO APPLIED FOR THE WAIVER UNDER THIS SUBSECTION IF THE
11 SURVIVING SPOUSE HAS NOT REMARRIED AND HAD A LEGAL INTEREST IN THE
12 PROPERTY AT THE TIME OF THE APPLICATION FOR THE WAIVER.

13 (III) "3-YEAR CYCLE" HAS THE MEANING STATED IN § 8-103 OF THIS
14 TITLE.

15 (2) THE DIRECTOR MAY GRANT A WAIVER FROM THE REQUIREMENTS OF
16 SUBSECTION (E) OR (G) OF THIS SECTION IF:

17 (I) THE PROPERTY OWNER IS AT LEAST 70 YEARS OF AGE;

18 (II) THE PROPERTY OWNER APPLIES TO THE DEPARTMENT FOR A
19 WAIVER OF EITHER SUBSECTION (E) OR (G) OF THIS SECTION;

20 (III) THE LAND HAS NOT CHANGED OWNERSHIP DURING THE TWO
21 PREVIOUS 3-YEAR CYCLES; AND

22 (IV) THE LAND HAS BEEN ASSESSED FOR AT LEAST THE TWO
23 PREVIOUS 3-YEAR CYCLES ON THE BASIS OF FARM OR AGRICULTURAL USE UNDER
24 THE LAW OR REGULATIONS OF THE DEPARTMENT THAT WERE IN EFFECT ON OR
25 BEFORE THAT DATE.

26 (3) THE DIRECTOR MAY GRANT A WAIVER FROM THE REQUIREMENTS OF
27 SUBSECTION (E) OR (G) OF THIS SECTION IF:

28 (I) THE OWNER BECOMES DISABLED AND IS UNABLE TO
29 CONTINUE THE FARM OR AGRICULTURAL USE OF THE LAND;

30 (II) THE OWNER APPLIES TO THE DEPARTMENT FOR A WAIVER OF
31 THE REQUIREMENTS OF EITHER SUBSECTION (E) OR (G) OF THIS SECTION; AND

32 (III) THE OWNER ENGAGED IN FARM OR AGRICULTURAL USE
33 ACTIVITIES ON THE LAND PRIOR TO THE DISABILITY.

34 (4) ANY WAIVER GRANTED UNDER THIS SUBSECTION SHALL BE IN
35 EFFECT UNTIL:

1 (I) THE TRANSFER OF THE PROPERTY; OR

2 (II) THE LATER OF THE DEATH OF THE PROPERTY OWNER WHO
3 RECEIVED THE WAIVER OR THE DEATH OF THE SURVIVING SPOUSE.

4 (5) THE DEPARTMENT MAY ADOPT REGULATIONS TO CARRY OUT THE
5 PROVISIONS OF THIS SUBSECTION.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
7 effect July 1, 2006.