

# SENATE BILL 442

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71r0982

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By: **Senator Colburn**

Introduced and read first time: February 2, 2007

Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 13, 2007

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax – Agricultural Use Assessment – Migrant Labor Camps**

3 FOR the purpose of altering the valuation and assessment for property tax purposes of  
4 certain property that is used exclusively as a migrant labor camp under certain  
5 circumstances; providing for the application of this Act; and generally relating  
6 to the valuation and assessment of certain property used as a migrant labor  
7 camp.

8 BY repealing and reenacting, without amendments,  
9 Article – Tax – Property  
10 Section 8–209(a) through (d)  
11 Annotated Code of Maryland  
12 (2001 Replacement Volume and 2006 Supplement)

13 BY adding to  
14 Article – Tax – Property  
15 Section 8–209(j)  
16 Annotated Code of Maryland  
17 (2001 Replacement Volume and 2006 Supplement)

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**EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.**

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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

3                               **Article – Tax – Property**

4       8–209.

5               (a)     The General Assembly declares that it is in the general public interest of  
6 the State to foster and encourage farming activities to:

7                       (1)     maintain a readily available source of food and dairy products close  
8 to the metropolitan areas of the State;

9                       (2)     encourage the preservation of open space as an amenity necessary  
10 for human welfare and happiness; and

11                      (3)     prevent the forced conversion of open space land to more intensive  
12 uses because of the economic pressures caused by the assessment of the land at rates  
13 or levels incompatible with its practical use for farming.

14               (b)     It is the intention of the General Assembly that the assessment of  
15 farmland:

16                      (1)     be maintained at levels compatible with the continued use of the  
17 land for farming; and

18                      (2)     not be affected adversely by neighboring land uses of a more  
19 intensive nature.

20               (c)     Land that is actively used for farm or agricultural use shall be valued on  
21 the basis of that use and may not be valued as if subdivided.

22               (d)     Land that is valued under subsection (c) of this section shall be assessed  
23 on the basis of its use value.

24               **(J)   (1)   (I)   IN THIS SUBSECTION THE FOLLOWING WORDS HAVE**  
25 **THE MEANINGS INDICATED.**

26                               **(II)   “CAMP OPERATOR” MEANS THE OWNER OF REAL**  
27 **PROPERTY THAT IS USED AS A MIGRANT LABOR CAMP.**

1                   (III) “MIGRANT AGRICULTURAL WORKER” MEANS AN  
2 INDIVIDUAL WHO IS EMPLOYED IN AGRICULTURAL EMPLOYMENT OF A  
3 SEASONAL OR TEMPORARY NATURE AND IS HOUSED AT A MIGRANT LABOR  
4 CAMP.

5                   (IV) “MIGRANT LABOR CAMP” MEANS A FACILITY USED AS  
6 HOUSING FOR MIGRANT AGRICULTURAL WORKERS, INCLUDING:

- 7                               1. A STRUCTURE, BUILDINGS, OR CONVERTED  
8 BUILDINGS;
- 9                               2. A TENT;
- 10                              3. BARRACKS; AND
- 11                              4. A VEHICLE, TRAILER, OR MOTOR HOME.

12                   (2) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION AND  
13 REGULATIONS THAT THE DEPARTMENT ADOPTS, PROPERTY THAT IS USED  
14 EXCLUSIVELY AS A MIGRANT LABOR CAMP SHALL BE CONSIDERED TO BE  
15 ACTIVELY USED FOR FARM OR AGRICULTURAL PURPOSES AND QUALIFIES TO BE  
16 VALUED AND ASSESSED BASED ON THAT USE UNDER THIS SECTION.

17                   (3) A MIGRANT LABOR CAMP DOES NOT QUALIFY FOR USE  
18 VALUATION AND ASSESSMENT UNDER THIS SECTION UNLESS THE CAMP  
19 OPERATOR HOLDS A VALID PERMIT TO OPERATE THE MIGRANT LABOR CAMP  
20 ISSUED BY THE DEPARTMENT OF HEALTH AND MENTAL HYGIENE.

21                   (4) THE DEPARTMENT SHALL ADOPT REGULATIONS TO CARRY  
22 OUT THIS SUBSECTION.

23                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
24 October 1, 2007, and shall be applicable to all taxable years beginning after June 30,  
25 2008.