

SENATE BILL 758

Q1
SB 442/07 – B&T

8lr2986

By: **Senator Colburn**
Introduced and read first time: February 1, 2008
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Agricultural Use Assessment**

3 FOR the purpose of altering the valuation and assessment for property tax purposes of
4 certain property that is used 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 (2007 Replacement Volume)

13 BY adding to
14 Article – Tax – Property
15 Section 8–209(j)
16 Annotated Code of Maryland
17 (2007 Replacement Volume)

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

20 **Article – Tax – Property**

21 8–209.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

8 (b) It is the intention of the General Assembly that the assessment of
9 farmland:

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

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

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

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

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

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

22 (III) **“MIGRANT AGRICULTURAL WORKER” MEANS AN**
23 **INDIVIDUAL WHO IS EMPLOYED IN AGRICULTURAL EMPLOYMENT OF A**
24 **SEASONAL OR TEMPORARY NATURE AND IS HOUSED AT A MIGRANT LABOR**
25 **CAMP.**

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

28 1. **A STRUCTURE, BUILDINGS, OR CONVERTED**
29 **BUILDINGS;**

30 2. **A TENT;**

31 3. **BARRACKS; AND**

1 **4. A VEHICLE, TRAILER, OR MOTOR HOME.**

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

7 **(3) A MIGRANT LABOR CAMP DOES NOT QUALIFY FOR USE**
8 **VALUATION AND ASSESSMENT UNDER THIS SECTION UNLESS:**

9 **(I) THE CAMP OPERATOR HOLDS A VALID PERMIT TO**
10 **OPERATE THE MIGRANT LABOR CAMP ISSUED BY THE DEPARTMENT OF HEALTH**
11 **AND MENTAL HYGIENE; AND**

12 **(II) THE PROPERTY TAX ACCOUNT FOR THE REAL**
13 **PROPERTY ON WHICH THE MIGRANT LABOR CAMP IS LOCATED INCLUDES, OR IS**
14 **CONTIGUOUS TO, REAL PROPERTY THAT IS VALUED UNDER THIS SECTION**
15 **BASED ON ITS FARM OR AGRICULTURAL USE WITHOUT REGARD TO THIS**
16 **SUBSECTION.**

17 **(4) THE DEPARTMENT SHALL ADOPT REGULATIONS TO CARRY**
18 **OUT THIS SUBSECTION.**

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
20 October 1, 2008, and shall be applicable to all taxable years beginning after June 30,
21 2009.