

# SENATE BILL 223

Q1, M1

9lr1860  
CF 9lr1861

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By: **Senator Edwards**

Introduced and read first time: January 23, 2009

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Tax - Property - Assessment and Valuation - Forest Conservation and**  
3 **Management Agreement**

4 FOR the purpose of providing that woodland subject to a certain agreement may not  
5 be reassessed when less than a certain number of acres is timbered and the  
6 owner agrees the land will remain open space; making a technical correction;  
7 and generally relating to the reassessment of certain woodland that is timbered.

8 BY repealing and reenacting, with amendments,  
9 Article - Tax - Property  
10 Section 8-211(a) and (i)  
11 Annotated Code of Maryland  
12 (2007 Replacement Volume and 2008 Supplement)

13 BY repealing and reenacting, without amendments,  
14 Article - Tax - Property  
15 Section 8-211(f) and (h)  
16 Annotated Code of Maryland  
17 (2007 Replacement Volume and 2008 Supplement)

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 8-211.

22 (a) (1) In this section the following words have the meanings indicated.

23 (2) "Agreement" means an agreement made under subsection (c) of  
24 this section.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           (3) "Program" means the [forest conservation and management  
2 program] **FOREST CONSERVATION AND MANAGEMENT PROGRAM.**

3           (f) (1) Except for an agreement made on or before July 1, 1984, an  
4 agreement shall be for at least 15 years.

5           (2) Consecutive agreements shall be deemed a single agreement from  
6 the date of the original agreement.

7           (h) Except as provided in subsection (i) of this section, the value of woodland  
8 for assessment purposes in effect at the beginning of an agreement may not be  
9 increased for the period covered by the agreement.

10          (i) (1) Woodland shall be reassessed when:

11                           (i) an agreement ends and is not renewed as provided in  
12 subsection (f)(2) of this section;

13                           (ii) timber is harvested, unless harvested according to the plan  
14 approved by the Department of Natural Resources;

15                           (iii) land subject to an agreement is conveyed to a new owner  
16 except as provided in subsection (g) of this section; or

17                           (iv) an agreement is ended by the Department of Natural  
18 Resources at the request of the owner or because the owner has not complied with the  
19 agreement.

20          (2) If only part of the land subject to an agreement is conveyed or only  
21 part of the timber is harvested, the reassessment shall be only for the part of land  
22 conveyed or the part of land on which the timber is harvested.

23                           **(3) NOTWITHSTANDING PARAGRAPH (1) OF THIS SUBSECTION,**  
24 **WOODLAND MAY NOT BE REASSESSED WHEN TIMBER IS HARVESTED IF:**

25   **(I) FEWER THAN 6 ACRES OF LAND ARE HARVESTED; AND**

26   **(II) THE LAND REMAINS OPEN SPACE UNTIL THE**  
27 **TERMINATION OF THE AGREEMENT.**

28           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
29 July 1, 2009.