

Article - Tax - Property

[\[Previous\]](#)[\[Next\]](#)

§13-502.

(a) (1) The Board of County Commissioners of Washington County may, with the advice and consent of the local Agricultural Preservation Advisory Board, levy and impose a county agricultural land transfer tax on an instrument of writing for property located in the county if the instrument is subject to the State agricultural land transfer tax under Subtitle 3 of this title.

(2) Notwithstanding the provisions of § 13-407 of this title, the tax imposed under this section may be imposed at a rate of up to 2%.

(b) The county agricultural land transfer tax is imposed on the value of the agricultural land used to determine the State agricultural transfer tax.

(c) The county agricultural land transfer tax is payable in addition to any other transfer tax imposed by State law.

(d) An instrument of writing that is subject to the county agricultural land transfer tax may not be recorded in the county or filed with the Department until the county agricultural land transfer tax is paid to the county tax collector or the Department.

[\[Previous\]](#)[\[Next\]](#)