

an income requirement used for determining eligibility for a certain agricultural use assessment for property tax purposes.

BY repealing and reenacting, without amendments,

Article – Tax – Property

Section 8-209(g)(7)

Annotated Code of Maryland

(1986 Volume and 1989 Supplement)

BY repealing

Article – Tax – Property

Section 8-209(g)(8)

Annotated Code of Maryland

(1986 Volume and 1989 Supplement)

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

Article – Tax – Property

8-209.

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

(i) if the owner is at least 70 years of age and applies for waiver of the gross income requirement as to land that was assessed on July 1, 1984, on the basis of farm or agricultural use under the law or regulations of the Department that were in effect on or before that date;

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

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

[(8) The income waiver under paragraph (7)(i) or (ii) of this subsection may not be granted for more than 2 consecutive 3-year periods.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1990.

Approved May 2, 1990.

CHAPTER 269

(Senate Bill 459)

AN ACT concerning