

All matters committed by this Act to the discretion of the Board of Public Works shall be determined by a majority of said Board.

SEC. 7. *And be it further enacted*, That this Act shall take effect June 1, 1972.

Approved April 26, 1972.

CHAPTER 75
(Senate Bill 367)

AN ACT to repeal and re-enact, with amendments, Section 19(b) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Method of Assessment," excepting certain lands from assessment under Section 19(b)(1) of said article, title and subtitle; and amending the law relating to the calculation and payment of the deferred tax on certain land used for agricultural purposes.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 19(b) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Method of Assessment," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

19.

(b) (1) Lands which are actively devoted to farm or agricultural use shall be assessed on the basis of such use, and shall not be assessed as if subdivided, it being the intent of the General Assembly that the assessment of farmland shall be maintained at levels compatible with the continued use of such land for farming and shall not be adversely affected by neighboring land uses of a more intensive nature. The General Assembly hereby declares it to be in the general public interest that farming be fostered and encouraged in order to maintain a readily available source of food and dairy products close to the metropolitan areas of the State, to encourage the preservation of open space as an amenity necessary to human welfare and happiness, and to prevent the forced conversion of such open space to more intensive uses as a result of economic pressures caused by the assessment of land at a rate or level incompatible with the practical use of such land for farming. The State Department of Assessments and Taxation shall establish criteria for the purpose of determining whether lands which appear to be actively devoted to farm or agricultural use are in fact bona fide farms and qualify for assessment under this subsection. Such criteria shall be promulgated in rules and regulations which shall include, but shall not be limited to, the following:

(i) Zoning applicable to the land.

(ii) Present and past use of the land including land under the soil bank provisions of the Agricultural Stabilization Act of the United States government.