

purposes of county or city taxation of operating property (except land), other than operating property (except land) assessed as provided in paragraphs (e) and (f), in any county or city, the Department shall deduct from so much of the aggregate value of the operating property as is apportioned to such county or city, the assessed value of operating land located in such county or city and included in such operating property, and shall also deduct such part or parts of such operating property located in such county or city as are exempt from county or city taxation under § 9A of this article or any special act or acts, and separately valued under paragraph (c).

19(b)(2)(A)

(ii) Land which becomes zoned after July 1, 1972, to a more intensive use than permitted on July 1, 1972, upon application or at the instance of the owner or other person having a property interest therein from and after the first day of the taxable year in which the rezoning becomes effective.

19(b)(2)(B)(i)

(B)(i) No land which has been assessed on the basis of agricultural use under paragraph (1) hereof shall be developed for nonagricultural use (other than for residential use of the owner or his immediate family) for a period of three years after the last day of the most recent taxable year in which the land was assessed on the basis of agricultural use; provided, however, that such land may be so developed within the said three-year period upon payment to the tax collecting authority of the subdivision in which the land is located of an amount equal to two times the difference between the tax (including any State property tax) applicable to the land if assessed on its full value in the year development is to commence and the tax applicable to the land if assessed on the basis of the most recent agricultural use assessment.

51.

The county commissioners of the several counties where a collector is not otherwise selected by law shall, on or before January 1st in each year, appoint a collector or collectors for their respective counties, whose duty it shall be to collect as certified to him all State and county taxes levied or to be levied for the current year; and, such collectors shall receive such compensation as is now or may hereafter be prescribed by law, provided no such collector shall receive any separate compensation from the State for collecting State taxes. In and for Baltimore City the collector shall be appointed in the mode prescribed by the Act of 1898, Chapter 123, §§ 25 and 42. Every collector before he acts as such shall take the oath prescribed BY §6 of Article 1 of the Constitution.

277.

(a) A tax is hereby imposed upon every instrument of writing conveying title to real or personal property, or creating liens or encumbrances upon real or personal property, offered for record and recorded in this State with the clerks of the circuit courts of the respective counties, or the clerk of the Superior Court of Baltimore City, and on instruments of writing described in subsection (s) hereof filed with the State Department of Assessments and Taxation, provided that conveyances to the State or any agency thereof or any political subdivision of the State shall not be subject to the tax or charge imposed by this section. The term "instruments of writing" shall include deeds, mortgages, chattel mortgages, bills of sale, leases, deeds of trust, contracts and agreements, and shall also include a filed financing statement under the Uniform Commercial Code used to publicize any of such types of a secured transaction which prior to enactment hereof were subject to the tax hereby imposed but shall not include mechanic's liens, crop liens, or security