

assessment.

(ii) Prior to any settlement for real property included within the provisions of paragraph [(b)] (E) (i), the buyer shall be given written notice by the seller or the seller's attorney, at or prior to the time of settlement, that the real property is subject to the provisions of that paragraph. Failure to notify the buyer shall make the seller liable to the buyer for the amount of the tax deferred under the provisions of paragraph [(b) (1)] (E) (I).

(iii) No building or other permit necessary to commence or engage in the construction of improvements for nonagricultural use (other than for residential use of the owner or his immediate family) shall be issued with respect to any land which has, within three years prior to the application therefor, been assessed on the basis of agricultural use under subsection (b) (1) hereof unless the local tax collecting authority certifies that payment provided for in subparagraph [(b)] (B) (I) hereof has been made.

(iv) Nothing contained herein shall prevent a person from proceeding under subsection 19(f) of this article, and upon a finding by the supervisor of assessments that the criteria of the subsection have been met, the land may be developed in accordance with the subsection without payment of the sum provided for herein.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1975.

Approved March 25, 1975.

CHAPTER 40

(Senate Bill 199)

AN ACT concerning

Aviation -- Technical Corrections

FOR the purpose of correcting certain technical errors in the laws relating to aviation.

BY repealing and re-enacting, with amendments,