

Article 81 - Revenue and Taxes
 Section 19(b) (2) (A) (iii)
 Annotated Code of Maryland
 (1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 19(b) (2) (A) (iii) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

19.

(b) (2) (A) The following lands are not subject to the provisions of paragraph (1):

(iii) Land subdivided into lots or parcels after July 1, 1972, does not qualify under paragraph (1), from and after the first day of the taxable year in which the subdivision occurs; provided, however, that, except for the dwelling house and a one-acre curtilage which shall be assessed at fair market value, no parcel of 20 acres or more conveyed to another party, which conveyance is deemed a subdivision under the provisions of local law, shall be disqualified solely as a result of that subdivision. The following subdivided land is not disqualified under the provisions of this subparagraph (iii):

(a) Land subdivided by means of a recorded plat filed for record prior to July 1, 1972;

(b) Land subdivided in order to convey a single lot or parcel to a member of the owner's immediate family for that member's residence;

(c) Land subdivided in order to dedicate or convey one or more lots or parcels for public school or park purposes;

(D) SUBDIVIDED LAND WHICH IS PURCHASED BY A PERSON WHO OWNS LAND WHICH IS ADJOINING THE SUBDIVIDED LAND, AND THE COMBINED ACREAGE OF THE SUBDIVIDED LAND AND THE PURCHASER'S ORIGINAL PARCEL EXCEEDS 20 ACRES; PROVIDED THAT THE PURCHASER'S ORIGINAL PARCEL AND THE SUBDIVIDED LAND WAS RECEIVING AN AGRICULTURAL USE ASSESSMENT, BOTH PARCELS REMAIN IN AGRICULTURAL USE, AND THAT THE PURCHASER REQUESTS THAT THE SUBDIVIDED LAND BEING PURCHASED BE GRANTED AN AGRICULTURAL OR FARM USE ASSESSMENT;

(E) TWO OR MORE ADJOINING