

(V) THE DEVELOPMENT TAX SHALL BE COLLECTED AS A LIEN IN THE SAME MANNER AS THE REAL PROPERTY TAX. A LANDOWNER SHALL BE ADVISED OF ASSESSMENT UNDER SUB-SUBPARAGRAPH 2 (B) (I) OF SUBSECTION B OF THIS SECTION AT THE TIME OF THE NEXT ORDINARY ASSESSMENT NOTICE. THE DEVELOPMENT TAX SHALL BE DUE AT THE SAME TIME THE REAL PROPERTY TAXES ARE DUE BASED UPON SUCH ASSESSMENT IN ACCORDANCE WITH THE PROVISIONS OF SECTION 48 OF THIS ARTICLE.

~~(VI) A BUILDING PERMIT MAY NOT BE ISSUED AND ANY RECORDATION OF ANY PLAT, DEED, OR TRANSFER OF LEGAL TITLE MAY NOT BE PERMITTED WITH RESPECT TO ANY LAND SUBJECT TO A LIEN ARISING UNDER PARAGRAPH (2) (B) OF THIS SUBSECTION UNTIL THE AMOUNT OF THE LIEN PLUS ANY INTEREST HAS BEEN PAID TO THE TAX COLLECTING AUTHORITY OF THE SUBDIVISION IN WHICH THE LAND IS LOCATED.~~

(VI) THE DEPARTMENT MAY PROVIDE FOR WRITTEN AGREEMENTS FOR INSTALLMENT PAYMENTS OF THE TAX IMPOSED BY SUB-SUBPARAGRAPH (I).

(VII) UPON THE EXECUTION OF A CONTRACT FOR THE TRANSFER OF ANY INTEREST IN LAND WHICH IS OR WHICH MAY BECOME SUBJECT TO A LIEN ARISING UNDER THE DEVELOPMENT TAX AS PROVIDED IN THIS PARAGRAPH, THE SELLER IN THE CONTRACT OF SALE SHALL GIVE THE BUYER WRITTEN NOTICE OF THE LIEN DEVELOPMENT TAX OR THE CONDITIONS UNDER WHICH A LIEN MAY ARISE. IF THE SELLER FAILS TO NOTIFY THE BUYER, THE SELLER IS LIABLE TO THE BUYER FOR THE AMOUNT OF THE LIEN OR DEVELOPMENT TAX.

(VIII) IN THE EVENT THAT THE ASSESSMENT HAS CHANGED FROM AGRICULTURAL USE ASSESSMENT TO A NONAGRICULTURAL USE ASSESSMENT, THE DEPARTMENT OF ASSESSMENTS AND TAXATION SHALL NOTIFY THE OWNER OR OWNERS OF THE LAND THAT THE LAND IS OR MAY BECOME SUBJECT TO A LIEN ARISING THE DEVELOPMENT TAX UNDER THE PROVISIONS OF PARAGRAPH (2) (B) OF THIS SUBSECTION. THE NOTICE SHALL BE IN WRITING AND MAY SHALL BE INCLUDED IN THE ASSESSMENT NOTICE. ALL SUCH NOTICES SHALL INCLUDE THE METHOD OF COMPUTATION OF THE LIEN DEVELOPMENT TAX, THE RESTRICTIONS SPECIFIED IN SUB-SUBPARAGRAPH (VI), AND THE NOTICE REQUIREMENTS OF SUB-SUBPARAGRAPH (VII) OF PARAGRAPH (2) (B) OF SUBSECTION (B) OF THIS SECTION. NOTICE OF ANY CHANGE IN ASSESSMENT ACCORDING TO THIS PARAGRAPH SHALL BE GIVEN IN THE SAME MANNER AS A REAL PROPERTY ASSESSMENT NOTICE. A LANDOWNER MAY APPEAL ANY REASSESSMENT ACCORDING TO ARTICLE 81 SECTIONS 255 AND 256 MD. ANN. CODE.

(IX) A. A SUBDIVISION OF THE STATE MAY NOT IMPOSE A LOCAL TRANSFER TAX UPON THE TRANSFER OF LAND SUBJECT TO THE LIEN PROVISIONS OF THIS PARAGRAPH IN AN AMOUNT THAT IS GREATER THAN THE LOCAL TRANSFER TAX RATE THAT APPLIES TO IMPROVED RESIDENTIAL PROPERTY IN THAT SUBDIVISION UNLESS THE GREATER TAX WAS LEVIED BEFORE JULY 1, 1979. A