

sub-subparagraph 2(B)(i) of subsection (b) of this section at the time development occurs. 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 or upon transfer of all or a portion of the land prior to the date real property taxes are due. In the case of such transfer, the tax shall be imposed at the time of transfer.

(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 the development tax as provided in this paragraph, the seller in the contract of sale shall give the buyer written notice of the 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 the development tax under the provisions of paragraph (2)(B) of this subsection. The notice shall be in writing and shall be included in the assessment notice. All such notices shall include the method of computation of the development tax, 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 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 subdivision may not impose a local transfer tax to a rate, or increase a local transfer tax to a rate, above the rate imposed as of July 1, 1979 on any land subject to the provisions of this paragraph. Furthermore, in any subdivision that has imposed a transfer tax at a rate in excess of the rate of the transfer tax levied on improved residential property, the payor of the most recent transfer tax applied at the maximum rate applicable to land previously assessed as agricultural, upon application, shall be entitled to a refund at the time the development tax is paid. The amount of the refund shall be the amount by which the transfer tax on the same land exceeded 1 percent of the value of the consideration received for the sale of the land